

251

Annual Report

ASHLAND

New Hampshire



YEAR ENDING

December 31, 1951

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ANNUAL REPORT

of the

OFFICERS

of the

TOWN OF ASHLAND

FOR THE FISCAL YEAR ENDING DECEMBER 31

1951

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This is your report of activities for the year of 1951, a brief picture of the accomplishments of those selected to run your government. The success of any government depends to a large degree upon the attitudes of the people. A lack of real interest, or criticism voiced without knowledge and understanding, are factors which can undermine and lead to the ultimate destruction of the best government. Become acquainted with **your** government and its problems, assist in any way you are able to help it to provide the greatest possible benefit for the community as a whole.

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Town Officials and Boards

ELECTED OFFICIALS

Selectmen

Maxim R. Landroche	Term Expires 1952
Laurent J. Ruell	Term Expires 1953
William Crane	Term Expires 1954

Moderator

Thomas Pryor	Term Expires 1952
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Town Clerk

Lillian M. Young	Term Expires 1952
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Town Treasurer

Max Weisberg	Term Expires 1952
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APPOINTED OFFICIALS

Town Manager and Tax Collector

Richard G. Marden (Resigned)
Charles R. Chevalier (Successor)

Civil Defense Director

Hiram Gingras (Resigned)
Ernest B. Holt (Successor)

Municipal Court Judge

Thomas Pryor

Superintendent of Electric Department

Robert H. Eastman (Resigned)
Elmer L. Marsh (Successor)

Superintendent of Water Department

Charles Flanders

Police Chief

Samuel Hodgdon

Fire Chief

George T. Cote

Highway Foreman

Lester Cross

Town Trustees

	Term	Expires	
James Hinds	"	"	1952
Hiram Gingras	"	"	1953
Dr. H. S. Kaplan	"	"	1954

Library Trustees

Pauline Packard	"	"	1952
Dorothy Morton	"	"	1953
Margaret Whitcomb	"	"	1954

Supervisors of Check List

Hiram Gingras	"	"	1952
Lawrence Lee	"	"	1952
Max Weisberg	"	"	1952

Budget Committee

Margaret P. Whitcomb	"	"	1952
Pauline Packard	"	"	1952
Ralph Beaman	"	"	1952
William A. Brown	"	"	1952
Rev. William Norman	"	"	1953
Laurence Kelley (resigned)	"	"	1953
Edgar Mansfield (appointed)	"	"	1952
Robert H. Eastman	"	"	1953
Roscoe Whitcomb	"	"	1954
Corey McAllister	"	"	1953
Lawson Glidden	"	"	1954
Clifford Gingras	"	"	1954
Maxim R. Landroche,	ex-officio, Selectmen		
Dr. H. S. Kaplan	ex-officio, School Board		

Planning Board

	Term	Expires	
Francis Brock	"	"	1952
Grace Crowley	"	"	1953
Pauline Glidden	"	"	1954
Dr. H. S. Kaplan	"	"	1955
Alden Brown	"	"	1955
Laurent Ruell	ex-officio, Selectmen		

The State of New Hampshire

Warrant for 1951

To the Inhabitants of the Town of Ashland in the County of Grafton in said State, qualified to vote in Town Affairs:

You are hereby notified to meet at the High School Auditorium in said Ashland on Tuesday the 13th day of March next, at nine of the clock in the forenoon, to act upon the following subjects:

1. To choose all necessary Town Officers for the year ensuing.

2. To see if the Town will approve and adopt the recommendation of the Budget Committee and raise and appropriate the sum of \$87,989.67, the various sums contained in the report and listed in the Budget as follows:

a.	For Town Officers' Salaries	\$ 5,625.00
b.	For Town Officers' Expenses	3,215.00
c.	For Election and Registration	340.00
d.	For Municipal Court Expenses	150.00
e.	For Town Buildings	1,800.00
f.	For the Police Department	3,215.00
g.	For the Fire Department	4,500.00
h.	For Tree Care	500.00
i.	For the Health Department	3,900.00
j.	For Vital Statistics	10.00
k.	For the Highway Department	12,000.00
l.	For Street Resurfacing	2,000.00
m.	For Town Road Aid	318.67
n.	For the Town Library	1,000.00
o.	For the Town Poor	1,800.00
p.	For Old Age Assistance	4,500.00
q.	For Patriotic Purposes	300.00
r.	For the Booster Club	1,200.00
s.	For Utilities	29,000.00
t.	For the Lakes Region Association	216.00
u.	For Interest	900.00
v.	For New Highway Construction	3,000.00
w.	For Sidewalk Construction	500.00
x.	For Repair of Town Dam	300.00
y.	For Sidewalk Snowplow	3,950.00
z.	For Principal on Bonded Debt	4,000.00

3. To see if the Town of Ashland will vote to raise and appropriate the sum of \$11,500.00 for the extension of water mains on Thompson Street. Voted to borrow \$11,500.00.

4. To see if the Town will vote to raise and appropriate annually the sum of \$500.00 to be deposited in a Capital Reserve Fund for the financing of all or part of the cost of a fire truck all in accordance with the provisions of Sections 1 through 13, Chapter 160, N. H. Laws 1943. (Adopted as read)

5. To see if the Town will vote to deposit annually the sum of \$500.00 to a Capital Reserve Fund for the financing of all or part of future reconstruction of the electric light system. Said \$500.00 to be derived only from surplus collections of the electric department and no part of the amount to be raised by taxation. All in accordance with the provisions of Section 1 through 13, Chapter 160, N. H. Laws, 1943. (Adopted)

6. To see if the Town will authorize the Selectmen and Town Treasurer to borrow a sum or sums not exceeding in the aggregate \$50,000 in anticipation of the collection of taxes for the current municipal year, and to issue in the name and on the credit of the Town negotiable notes therefor, said notes to be repaid during the current municipal year from taxes collected during the current municipal year. (Adopted)

7. To see if the Town will vote to approve the installation of water meters. (Voted to dismiss)

8. To see if the Town will authorize the Selectmen to sell, rent, lease or otherwise dispose of all or part of the so-called sawmill property on River Street. (Adopted)

9. Shall the provisions of Chapter 171-A of the Revised Laws relating to playing games of Beano be adopted in this Town? (According to State Law this article will appear on the printed ballot). (Adopted)

10. To see if the Town will accept trust funds for cemetery care as recommended by the Town Trustees. (Adopted)

Given under our hand and seal, this 20th day of February in the year of our Lord nineteen hundred and fifty-one.

ALLEN K. OBER
MAXIM R. LANDROCHE
LAURENT J. RUELL

Selectmen of Ashland

A true copy of Warrant—Attest:

ALLEN K. OBER
MAXIM R. LANDROCHE
LAURENT J. RUELL

Selectmen of Ashland

STATE OF NEW HAMPSHIRE

Warrant for 1952

To the Inhabitants of the Town of Ashland in the County of Grafton in said State, qualified to vote in town Affairs:

You are hereby notified to meet at the High School Auditorium in said Ashland on Tuesday the 11th day of March next, at nine of the clock in the forenoon, to act upon the following subjects:

1. To choose all necessary Town Officers for the year ensuing.

2. To see if the Town will vote to keep the Town Manager plan as provided in Chapter 55 of the Revised laws as amended. (Petitioned according to State Law this article will appear on the printed ballot.)

3. Shall the provisions of Chapter 171-A of the Revised laws relating to playing games of Beano be adopted in this Town. (According to State Law this article will appear on the printed ballot.)

4. To see if the Town will vote to adopt a plan for extending to employees of the Town the benefits of Title II of the Federal Social Security Act (Old Age & Survivors Insurance) as authorized by Chapter 234 of the Laws of 1951 and to raise and appropriate the sum of \$590.00 to defray the Town's share of the cost thereof, being 2% of the estimated total Town payroll for all employees and officials for the year 1952.

5. If the foregoing article is adopted, to see if the Town will authorize the Selectmen to execute on behalf of the Town the necessary agreement with the State of New Hampshire to carry into effect the plan and to see if the Town will designate the Board of Selectmen as the officers to be responsible for the administration of the plan.

6. To see if the Town will approve and adopt the special recommendations of the Budget Committee and vote to raise and appropriate the various sums contained in the report and listed in the Budget as follows:

Account	Recommended
Town Officers' Salaries	\$ 5,725.00
Town Officers' Expenses	3,900.00
Municipal Court	200.00
Maintenance of Town Bldgs. & Structures	6,207.00
Election and Registration	694.00
Police Department	3,920.00
Fire Department	4,570.00
Health Department	3,935.00
Vital Statistics	10.00
Town Maintenance	16,775.00
Town Road Aid	261.66
Street Resurfacing	2,000.00
Library	1,000.00
Town Welfare	1,800.00
Old Age Assistance	4,600.00
Patriotic Purposes	300.00
Interest	720.00
Public Service Utilities:	
Electric Department	24,895.00
Water Department	4,425.00
Debt Retirement	7,000.00
Capital Reserves	500.00
New Equipment	2,375.00
Civil Defense	50.00
	Without Recommendation
Booster Club	700.00
Social Security	590.00

7. To see if the Town will authorize the Selectmen and Town Treasurer to borrow a sum or sums not exceeding in the aggregate \$50,000.00 in anticipation of the collection of taxes for the current municipal year, and to issue in the name and on the credit of the Town, negotiable notes therefor, said notes to be repaid during the current municipal year from taxes collected during the current municipal year.

8. To see if the Town will vote to rescind the vote taken by the Town to adopt the so-called Australian Ballot, the same now being in use, and to see if the Town will vote to adopt in place thereof, the Non-partisan ballot system, as provided in the Election Laws for 1952, Chapter 34, Sections 112 to 125, the system not to be in effect in said Town until the Town Meeting next following the meeting at which such action is taken. (Petitioned)

9. To see if the Town will vote to raise and appropriate a sum of money for the removal of a large boulder on Thompson Street, opposite the R. M. Whitcomb's garage, which hinders traffic dangerously; also for the widening, grading and oiling of High Street which is off Thompson Street in said Ashland, New Hampshire. Drainage of surface water is very inadequate. (Petitioned—appropriation not recommended by the Budget Committee)

10. To see if the Town will vote to take over and maintain as a Town Road the piece of road running from Winter Street to Farmer's Grain Store and to empower the Selectmen to take any necessary action thereto. (Petitioned)

11. To see if the Town will vote to raise and appropriate the sum of \$700.00 for the construction of a new sidewalk on River Street. (Petitioned—petition received too late for Budget Committee consideration)

12. To see if the Town will vote to plow all driveways and roads leading to houses of taxpayers, which has been done in the past. (Petitioned)

13. To see if the Town will vote to reopen the Brogan Road, so-called. (Petitioned)

14. To transact any other business that may legally come before said meeting.

Given under our hands and seals, this 23rd day of February, in the year of our Lord nineteen hundred and fifty-two.

MAXIM R. LANDROCHE
LAURENT J. RUELL
WILLIAM CRANE

Selectmen of Ashland

A true copy of Warrant—Attest:

MAXIM R. LANDROCHE
LAURENT J. RUELL
WILLIAM CRANE

Selectmen of Ashland



Budget for 1952

Revised February 25, 1952

Source of Revenue	Estimated Revenue Previous Year 1951	Actual Revenue Previous Year 1951	Estimated Revenue Ensuing Year 1952
<i>From State</i>			
Interest & Dividends Tax	\$ 4,300.00	\$ 3,150.79	\$ 3,000.00
Railroad Tax	110.00	115.48	110.00
Savings Bank Tax	300.00	251.18	250.00
Reimbursement a/c State and Federal Forest Lands	10.00	10.78	10.00
Reimbursement a/c Exemption growing wood & timber	800.00	942.50	625.00
<i>From Local Sources Except Taxes</i>			
Dog Licenses	370.00	291.67	300.00
Business Licenses, Permits and Filing Fees	150.00	130.00	115.00
Fines & Forfeits, Municipal Court	100.00	135.61	125.00
Rent of Town Hall & Other Buildings		12.00	50.00
Interest Received on Taxes & Deposits	500.00	617.16	500.00
<i>Income from Municipally owned Utilities</i>			
a. Water Departments	7,000.00	7,196.61	7,000.00
b. Electric Light Depts.	32,000.00	34,403.10	33,000.00
Motor Vehicle Permit Fees	4,700.00	5,156.64	5,000.00
Sale of Town Property		143.66	
<i>Amount Raised by Issue of Bonds or notes</i>			
Water Works Extension Notes		11,509.10	
Cash Surplus	10,000.00	12,000.00	2,500.00
<i>From Local Taxes Other Than Property Taxes</i>			
Overlay		98.08	
a. Poll Taxes	1,500.00	1,412.00	1,500.00
b. National Bank Stock Taxes	83.66	83.66	85.00
Added Taxes during 1951		323.49	
<i>Total Revenues From All Sources Except Property Taxes</i>			
	\$61,923.66	\$77,983.51	\$54,170.00

Purposes of Expenditures	Approp. Previous Year 1951	Actual Expend. Previous year 1951	Approp. Recom. by Budget Comm. 1952
<i>Current Maintenance Expenses:</i>			
<i>General Government</i>			
Town Officers' Salaries	\$ 5,625.00	\$ 5,591.06	\$ 5,725.00
Town Officers' Expense	3,215.00	3,365.20	3,900.00
Election & Registration Expenses	340.00	241.90	694.00
Municipal Court Expenses	150.00	150.00	200.00
Expenses Town Hall and Other			
Town Buildings	1,800.00	1,669.53	6,207.00
<i>Protection of Persons and Property</i>			
Police Department	3,215.00	3,287.42	3,920.00
Fire Department	4,500.00	7,134.19	4,570.00
Tree Care	500.00	494.84	
<i>Health</i>			
Health Dept., including Hospitals	3,900.00	3,908.29	3,935.00
Vital Statistics	10.00	53.50	10.00
<i>Highways and Bridges</i>			
Town Maintenance	12,000.00	13,608.04	16,775.00
Town Road Aid	318.67	318.40	261.66
Street Resurfacing	2,000.00	1,707.77	2,000.00
<i>Libraries</i>			
	1,000.00	1,000.00	1,000.00
<i>Public Welfare</i>			
Town Poor	1,800.00	1,689.97	1,800.00
Old Age Assistance	4,500.00	4,567.70	4,600.00
<i>Civil Defense</i>			
			50.00
<i>Patriotic Purposes</i>			
	300.00	300.00	300.00
<i>Recreation</i>			
Parks and Playgrounds	1,200.00	1,200.00	*700.00
<i>Public Service Enterprises</i>			
Municipally Owned Water and Electric Utilities	29,000.00	25,374.04	29,320.00
Repairs to Dam	300.00		
<i>Unclassified</i>			
Damages & Legal Expenses, Incl.			
Dog Damage		13.12	
Advertising & Regional Assocs.	216.00	216.00	
Employee's Retirement			*590.00
<i>Interest</i>			
On Temporary Loans	250.00		250.00
On Bonded Debt.	420.00	420.00	350.00
On Long Term Notes	230.00	129.38	120.00
<i>Highway and Bridges</i>			
Town Construction	3,000.00	342.60	
Water Works Construction	11,509.10	9,586.93	
Sidewalk Construction	500.00	600.12	
New Equipment	3,950.00	3,522.98	2,375.00
<i>Payment on Principal of Debt</i>			
a. Bonds	4,000.00	4,000.00	4,000.00
b. Long Term Notes	3,500.00	3,500.00	3,000.00
c. Payment of Capital			
Reserve Funds	500.00	500.00	500.00
Abatements & Tax Refunds	520.23	459.90	
Total Expenditures	\$104,269.00	\$98,952.88	93,862.66

Total of Items Submitted for Appropriation without recommendation of Budget Committee *\$1,290.00.

*Approp. Submitted Without Rec. of Budget Comm. 1952.

Detail of Expenditures 1951

Town Officers' Salaries

Manager	\$3,600.56	
Selectmen	1,275.00	
Town Clerk	150.00	
Treasurer	200.00	
	<hr/>	\$5,225.56

Town Officers' Expenses

Clerical	\$1,700.00	
Bonds	108.05	
Supplies	140.00	
Stationery & Postage	61.17	
Telephone	185.48	
Audit	175.00	
Legal Expenses	41.22	
Head Tax Census	44.73	
Printing Town Report	602.55	
General Printing	110.93	
Town Clerk's Fees & Expenses	456.04	
Manager's Expenses	322.71	
Dues and Subscriptions	37.60	
Register of Deeds	69.77	
	<hr/>	\$3,365.20

Municipal Court

Salary of Judge	\$150.00
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Election and Registration

Moderator	\$ 15.00	
Ballot Clerks	30.00	
Supervisors of Checklist	117.00	
Printing Ballots	22.00	
Printing Checklists	45.00	
Janitor	12.30	
Expenses	.60	
	<hr/>	\$241.90

Maintenance of Town Buildings and Structures

Maintenance of Clock	52.00	
Fuel	516.98	
Materials and Supplies	592.90	
Labor	83.85	
Insurance	346.08	
Wiring	130.32	
Voting Booths	63.61	
Taxes and Sewer	9.59	
		\$1,669.53

Balance being carried over to pay for work performed but not paid for during year 1951.

Police Department

Chief's Salary	\$2,683.33	
Chief's Expenses . .	38.34	
Special Police	498.00	
Telephone	59.25	
		\$3,287.42

Fire Department

Salaries	\$2,664.86	
Training School—(Wardens' Meeting)	14.00	
Maintenance	92.50	
Janitor	187.50	
Gas and Oil	96.34	
Insurance	226.20	
Portable Pump (Hose, etc.)	577.02	
Supplies	174.34	
Telephone	78.05	
Fire Alarm System	87.00	
		\$7,134.19

Tree Care

Tree Care	\$494.84	
Bounties	2.50	
Damage by Dogs	13.12	
		\$510.46

Health Department

Plymouth Hospital	\$1,000.00	
District Nursing Assosiation	2,750.00	
Health Officer's Salary	98.00	
Health Officer's Expenses	40.29	
Vaccinations	20.00	
	<hr/>	\$3,908.29

Vital Statistics

Fees to Clergymen, Doctors, Clerk	\$53.50
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Town Maintenance

Salaries	\$8,195.00	
Equipment Maintenance and Repair	780.35	
Insurance	360.80	
Gas and Oil	1,173.97	
Equipment Rental	1,383.20	
Salt	533.32	
Sand and Gravel	63.10	
Patching Material	187.94	
Supplies	949.39	
	<hr/>	\$13,608.04

T. R. A.

Town Road Aid	\$318.40
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Library

Library	\$1,000.00
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Town Welfare

Town Welfare	\$1,689.97
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Old Age Assistance

Old Age Assistarce	\$4,567.70
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Street Resurfacing

Expended 1951	\$1,707.77
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Patriotic Purposes

American Legion	\$150.00	
Flag Raising	150.00	
	<hr/>	\$300.00

Recreation

Booster Club	\$1,200.00
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Regional Association

Lakes Region Association	\$216.00
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Interest

Bonded Debt	\$420.00	
Water Extension Notes	129.38	
	<hr/>	\$549.38

Street Construction

Street Construction	\$342.60
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Sidewalk Construction

Construction	600.12
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Debt Retirement

Bonded Debt	\$4,000.00	
Water Extension Notes	3,500.00	
	<hr/>	\$7,500.00

Capital Reserves

Fire Truck	\$500.00	
Electric Extension	500.00	
	<hr/>	\$1,000.00

New Equipment

Sidewalk Plow	\$3,522.98
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DIVISION OF MUNICIPAL ACCOUNTING

State Tax Commission--Concord, N. H.

February 12, 1952

Board of Selectmen
Ashland, New Hampshire
Gentlemen:

Submitted herewith is the report of the annual audit and examination of the accounts of the Town of Ashland for the fiscal year ended December 31, 1951, which was made by this Division in accordance with the vote of the Town. Exhibits as hereafter listed are included as part of the report.

Scope of Audit

Included in the examination and audit were the accounts and records of the Board of Selectmen, Treasurer, Tax Collector, Town Clerk, Trustees of Trust Funds, Water and Electric Light Departments, Municipal Court and Library.

Financial Statements

Comparative Balance Sheets: Dec. 31, 1950-Dec. 31, 1951:
(Exhibit A)

Comparative Balance Sheets as of December 31, 1950 and December 31, 1951, are presented in Exhibit A. As indicated therein the Surplus decreased by \$12,036.07 in 1951.

Analysis of Change in Financial Condition: (Exhibit B)

An analysis of the change in financial condition of the Town during the year is made in Exhibit B, with the factors which caused the change indicated therein. These were as follows:

Decreases in Surplus

Long Term Notes Issued	\$11,500.00
1950 Cash Surplus used to reduce 1951 Tax Rate	12,000.00
Water & Light Dept. Balance Transferred to General Funds	383.43
Refunds other than Tax Refunds	4.37
Increase in Accounts Payable	2.07
	<hr/>
	\$23,889.87

Increases in Surplus

Net Budget Surplus	\$4,096.19	
Bonds Matured and Paid	4,000.00	
Long Term Notes Paid	3,500.00	
Increase in Accounts Receivable	165.11	
Tax Collector's cash on hand a/c 1951		
State Head Taxes & Penalties Coll.	92.50	
		<hr/>
		11,853.80
		<hr/>
Net Decrease		\$12,036.07

Comparative Statements of Appropriations and Expenditures—Estimated and Actual Revenues: Exhibits C & D)

Comparative statements of appropriations and expenditures, estimated and actual revenues for the fiscal year ended December 31, 1951, are presented in Exhibits C and D. As indicated by the budget summary (Exhibit D), a net unexpended balance of appropriations of \$3,117.39, plus a net revenue surplus of \$978.80, resulted in a net budget surplus of \$4,096.19.

Summary of Receipts and Expenditures: (Exhibit E)

A summary of receipts and expenditures for the fiscal year ended December 31, 1951, made up in accordance with the uniform classification of accounts, is included in Exhibit E. Proof of the Treasurer's balance, as of December 31, 1951, is indicated in Exhibit F.

Audit Procedure

The accounts and records of all town officials charged with the custody, receipt and disbursement of public funds were examined and audited. Vouchers and cancelled checks were compared with supporting invoices and payrolls as well as entries in the books of record. Receipts were checked by source insofar as possible and totals of receipts and expenditures verified. Book balances were verified by comparison with reconciled bank balances made from statements obtained from depository banks. Verification of uncollected taxes was made by mailing notices to delinquent taxpayers as indicated by the Collector's records.

General Comments

Current Surplus:

It will be noted that the years 1950 and 1951 each ended with the Town showing a current surplus—i. e., excess of total assets over current liabilities, as indicated herewith:

	Dec. 31, '50	Dec. 31, '51
Total Assets	\$59,790.61	\$67,191.79
Current Liabilities	28,616.42	44,053.67
	<hr/>	<hr/>
Current Surplus	\$31,174.19	\$23,138.12

The reduction in the current surplus during 1951 was due to the fact that \$12,000.00 of the 1950 cash surplus, which included \$10,000.00 of insurance funds received on account of the fire which destroyed the former municipal electric plant building, was used to reduce the 1951 tax rate.

Municipal Water and Light Departments:

It is noted that in accordance with the recommendation made in our report last year, the Water and Light Departments were included in the 1951 budget of the Town.

Conclusion:

The accounts of the officials which we examined were found to be in good condition and the accounting procedure conformed to prescribed methods.

The provisions of Section 31, Chapter 211, of the Laws of 1939, require that this report or a summary of its essential features shall be published in the next annual town report. This letter of transmittal should be included in its entirety.

We extend our thanks to the officials of the Town of Ashland for their assistance during the course of the audit.

Yours very truly,

HAROLD G. FOWLER, Director

Div. Municipal Accounting, State Tax. Comm.

Alan R. Matthews, Auditor

Hugh J. Cassidy, Accountant

Division of Municipal Accounting
State Tax Commission—Concord, New Hampshire

February 12, 1952

Certificate of Audit

This is to certify that we have examined and audited the accounts and records of the Town of Ashland for the fiscal year ended December 31, 1951, and found them to be in good order. In our opinion the Exhibits included herewith reflect the true financial condition of the Town of Ashland on December 31, 1951, and the results of operations for the period under review.

Respectfully submitted,
HAROLD G. FOWLER, Director
Div. Municipal Accounting, State Tax. Comm.

Alan R. Matthews, Auditor
Hugh J. Cassidy, Accountant

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Exhibits

- A—Comparative Balance Sheets—1950 and 1951
- B—Reconciliation of Change in Financial Condition
- C—Comparative Statement of Appropriations and Expenditures
- D—Comparative Statement of Estimated and Actual Revenues and Budget Summary
- E—Classified Statement of Receipts and Expenditures
- F—Summary of Receipts, Expenditures and Proof of Treasurer's Balance
- G—Water Dept.—Statement of Receipts and Expenditures
- H—Electric Light Dept.—Statement of Receipts and Expenditures
- I—Tax Levy of 1951—Summary of Warrant
- J—Tax Levy of 1950—Summary of Warrant
- K—Summary of Tax Sale Accounts
- L—State Head Tax—Levy of 1951—Summary of Warrant
- M—Statement of Town Clerk's Accounts
- N—Ashland Town Library—Statement of Account
- O—Ashland Municipal Court—Statement of Account
- P—Trustees of Trust Funds—Statement of Trust Fund Principal, Income and Investments
- Q—Schedule of Town Officers' Surety Bonds—1951

Exhibit A
TOWN OF ASHLAND
Comparative Balance Sheets

Assets	Fiscal Yr. Ended Dec. 31, '50	Fiscal Yr. Ended Dec. 31, '51
Cash:		
Town Treasurer	\$41,130.89	\$48,081.34
Water and Light Department	383.43	
Tax Collector—Head Tax a/c		92.50
Capital Reserve Funds (contra)		1,500.00
Accounts Due from State of N. H.:		
Bounties	1.50	4.00
Reimbursement a/c Growing Wood and Timber	752.50	534.11
Reimbursement a/c State and Federal Forest Lands	10.00	10.00
Railroad Tax—1951 a/c		110.00
Savings Bank Tax—1951 a/c		300.00
Accounts Receivable:		
Water Department	571.00	450.19
Electric Light Department	2,015.57	1,891.49
Unredeemed Taxes	859.43	1,284.87
Uncollected Taxes	14,066.29	12,568.29
Uncollected State Head Taxes (contra)		365.00
 Total Assets	 \$59,790.61	 \$67,191.79
 Total Assets	 \$59,790.61	 \$67,191.79

Liabilities	Fiscal Yr. Ended Dec. 31, '50	Fiscal Yr. Ended Dec. 31, '51
Accounts Owed by Town:		
Collector of Internal Revenue		\$ 5.30
Unexpended Balances of Approps.:		
Town Hall and other Buildings		277.78
Repairs to Town Dam		300.00
Town Construction—Highways		2,657.40
Water Works Construction		1,922.17
School District:		
Balance of Appropriation	28,601.99	33,323.32
Accounts Due State of N. H.:		
Head Taxes and Penalties Coll. but not remitted to State Treas.		3,691.50
Uncoll. State Head Taxes (contra)		365.00
Other Accounts Owed by Town:		
Security Dep. held on Yield Tax	11.20	11.20
Excess Remitt. due Town Clerk	3.23	
Capital Reserve Funds (contra)		1,500.00
Long Term Notes Outstanding:		
Water Main Extension		8,000.00
Bonds Outstanding	14,000	10,000.00
Total Liabilities	\$42,616.42	\$62,053.67
Surplus	17,174.19	5,138.12
Total Liabilities and Surplus	\$59,790.61	\$67,191.79

Exhibit B
TOWN OF ASHLAND
Reconciliation of Change in Financial Condition
Fiscal Year Ended December 31, 1951

Surplus—December 31, 1950	\$17,174.19	
Surplus—December 31, 1951	5,138.12	
	<hr/>	
Decrease in Surplus		\$12,036.07

Factors Affecting Decrease in Surplus:

Long Term Notes Issued	\$11,500.00	
1950 Cash Surplus used to reduce 1951 Tax Rate	12,000.00	
Water & Light Dept. Balance transferred to General Funds	383.43	
Refunds other than Tax Refunds	4.37	
Accounts Payable Increase	2.07	
	<hr/>	
		\$23,889.87

Factors Affecting Increase in Surplus:

Net Budget Surplus (Exhibit D)	\$4,096.19	
Bonds Paid	4,000.00	
Long Term Notes Paid	3,500.00	
Accounts Receivable Increase	165.11	
Tax Coll. 1951 Cash on hand a/c		
State Head Taxes & Penalties Coll.	92.50	
	<hr/>	
		11,853.80
		<hr/>
Net Increase		\$12,036.07

Exhibit C TOWN OF ASHLAND

Comparative Statement of Appropriations and Expenditures Fiscal Year Ended December 31, 1951

Title of Account*	Liaabilities Forwarded From 1950	Appropri- ations 1951	Receipts and Re- imbursements	Total Amount Available	Expendi- tures 1951	Unexp.	Balances O'drawn	Liabilities Forwarded to 1952
Town Officers' Salaries & Town Clerk's M. V. Fees	\$	\$ 5,625.00	\$	\$ 5,625.00	\$ 5,591.06	\$ 33.94	\$	\$
Town Officers' Expenses		3,215.00	14.41	3,229.41	3,365.20		135.79	
Section and Registration		340.00		340.00	241.90	98.10		
Municipal Court		150.00		150.00	150.00			
Town Hall and other Buildings		1,800.00	147.31	1,947.31	1,669.53			277.78
Police Department		3,215.00		3,215.00	3,287.42			72.42
Fire Department and Forest Fires		4,500.00	1,406.37	5,906.37	7,134.19		1,227.82	
Damage by Dogs					13.12		13.12	
Health Department and Hospital		3,900.00		3,900.00	3,908.29		8.29	
Vital Statistics		10.00		10.00	53.50		43.50	
Town Road Aid		318.67		318.67	318.40	.27		
Town Maintenance and General Expenses — Highway Dept.		12,000.00	354.49	12,354.49	13,608.04		1,253.55	
Resurfacing Streets		2,000.00		2,000.00	1,707.77	292.23		
Tree Care		500.00		500.00	494.84	5.16		
Libraries		1,000.00		1,000.00	1,000.00			
Old Age Assistance		4,500.00		4,500.00	4,567.70		67.70	
Town Poor		1,800.00	36.04	1,836.04	1,689.97	146.07		

Memorial Day and Veterans' Associations	300.00)	300.00)	150.00)	
Flag Raising			150.00)	
Parks and Playgrounds — Booster Club	1,200.00	1,200.00		
Municipal Utilities (Water and Electric Depts.)	29,000.00	29,000.00	24,374.04	4,625.96
Repairs to Town Dam	300.00	300.00		300.00
Town Construction — Highways and Bridges	3,000.00	3,000.00	342.60	
Sidewalk Construction	500.00	500.00	600.12	2,657.40
Water Works Construction		11,509.10	9,586.93	
New Equipment* — Highway	3,950.00	3,950.00	3,522.98	427.02
Long Term Notes	3,500.00	3,500.00	3,500.00	
Bonded Indebtedness	4,000.00	4,000.00	4,000.00	
Capital Reserve Funds	500.00	1,000.00	1,500.00	350.62
Interest	900.00	900.00	549.38	
County Tax	8,603.93	8,603.93	8,603.93	
School District	70,783.32	99,385.31	66,061.99	33,323.32
Advertising and Regional Associations	216.00	216.00		
State Head Taxes and Penalties		3,691.50		3,691.50
Overlay — Abatements and Tax Refunds				
Totals	\$28,601.99	\$172,147.15	\$18,159.22	\$218,908.36
			459.90	60.33
			\$173,618.80	\$2,922.31
			\$173,618.80	\$42,172.17

Exhibit D

TOWN OF ASHLAND

Comparative Statement of Estimated and Actual Revenues Fiscal Year Ended December 31, 1951

Source	Revenues		Excess	Deficit
	Estimated	Actual		
Interest & Dividend Tax	\$3,150.79	\$3,150.79	\$	\$
Railroad Tax	110.00			110.00
Savings Bank Tax	300.00			300.00
Reimb. a/c State & Fed. Lands	10.00	10.78	.78	
Reimb. a/c Exemption of Growing Wood & Timber	942.50	*942.50		
Motor Vehicle Permit Fees	4,900.00	5,156.64	256.64	
Dog Licenses	370.00	291.67		78.33
Business Licenses & Permits	150.00	130.00		20.00
Fines & Forfeits—Mun. Court	200.00	135.61		64.39
Interest Received on Taxes	500.00	617.16	117.16	
Water & Electric Depts.	39,000.00	40,599.71	1,599.71	
Cash Surplus used to Reduce Tax Rate	12,000.00	12,000.00		
Miscellaneous Revenue	1,000.00			
Rent of Town Property		12.00)		
Sale of Junk		123.66)		844.34
Sale of Town Shed		20.00)		
Excess of Taxes Committed over Budgetary Requirements		98.08	98.08	
Added Taxes During 1951		323.49	323.49	
	<u>\$62,633.29</u>	<u>\$63,612.09</u>	<u>\$2,395.86</u>	<u>\$1,417.06</u>
(*) Includes—Yield Tax Reimbursements due from State				\$534.11
" Yield Taxes Assessed				408.39
				<u>\$942.50</u>
Budget Summary				
Unexpended Balances of Appropriations			\$6,039.70	
Overdrafts of Appropriations			2,922.31	
			<u></u>	
Net Unexpended Balance of Appropriations				\$3,117.39
Actual Revenues			63,612.09	
Estimated Revenues			62,633.29	
			<u></u>	
Net Revenue Surplus				978.80
				<u></u>
Net Budget Surplus				\$4,096.19

Exhibit E
TOWN OF ASHLAND

Classified Statement of Receipts and Expenditures
Fiscal Year Ended December 31, 1951

Receipts

Current Revenue:

Local Taxes:

Current Year:

Property Taxes	\$95,967.25
Poll Taxes	1,196.00
National Bank Stock Taxes	83.66
Yield Taxes	206.27
State Head Taxes	3,690.00

\$101,143.18

Previous Years:

Property Taxes	13,747.91
Poll Taxes	216.00
Yield Taxes	31.23

13,995.14

Interest Received on Taxes	617.16
Penalties on State Head Taxes	1.50
Tax Sales Redeemed	519.89

State of New Hampshire:

Interest and Dividend Tax	3,150.79
Reimbursement a/c State & Federal Forest Lands	10.78
Reimbursement a/c Exemption of Growing Wood & Timber, '50 a/c	752.50
Fighting Forest Fires	1,346.06

Local Sources, Except Taxes:

Dog Licenses	291.67
Business Licenses, Permits & Filing Fees	130.00
Fines & Forfeits—Municipal Court	135.61
Registration of Motor Vehicles	5,156.64
Rent of Town Property	12.00

Income from Departments:

Highway Department	\$354.49
Town Poor	36.04
Town Hall and Buildings	147.31
Town Officers' Expenses (telephone)	14.41
Fire Department	60.31

612.56

Local Sources, Except Taxes:**Municipal Water & Electric Depts:**

Water Dept. (Exhibit G)	\$ 7,196.61
Electric Light Dept. (Exhibit G)	34,403.10

(*)\$41,599.71

Total Current Revenue Receipts \$169,475.19

Receipts other than Current Revenue:

Long Term Notes (Water Main Ext.) \$11,509.10

Sale of Town Property:

Sale of Junk	123.66
Sale of Town Shed	20.00

143.66

Total Receipts from all Sources \$181,127.95
Balance on hand January 1, 1951 41,130.89

Grand Total \$222,258.84

(*) Credit Revenue Statement —\$40,599.71
Credit Approp. Statement,
Capital Reserve Fund 1,000.00

\$41,599.71

Expenditures

Current Maintenance Expenses:

General Government:

Town Officers' Salaries	\$5,225.56
Town Clerk's Motor Vehicle Fees	365.50
Town Officers' Expenses	3,365.20
Election and Registration	241.90
Municipal Court	150.00
Town Hall and other Buildings	1,669.53

\$11,017.69

Protection of Persons and Property:

Police Department	3,287.42
Fire Department and Forest Fires	7,134.19
Bounties	2.50
Damage by Dogs	13.12

\$10,437.23

Health:

Health Department	158.29
District Nursing Association	2,750.00
Hospital	1,000.00
Vital Statistics	53.50

3,961.79

Highways and Bridges:

Town Road Aid	318.40
Town Maintenance:	
Summer	4,916.14
Winter	5,528.60
Resurfacing	1,707.77
Tree Care	494.84

12,647.35

General Expenses of Highways	3,163.30
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Libraries

1,000.00

Public Welfare:

Old Age Assistance	4,567.70
Town Poor	1,689.97

6,257.67

Patriotic Purposes:

Memorial Day & Veterans' Assns.	150.00
Flag Raising	150.00

300.00

Recreation:

Parks & Playgrounds—Booster Club	1,200.00
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Public Service Enterprises: (Exhibit G)

Municipal Water & Elect. Depts.	24,374.04
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Unclassified:

Advertising & Regional Assns.	216.00
Taxes Bought by Town	945.33

Refunds:

Tax Refunds	66.40
Other Refunds	4.37

1,232.10

Total Current Maintenance Expenses	75,909.57
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New Const., Equipment & Permanent Improvements:

Highways & Bridges—Town Const.	342.60
Sidewalk Construction	600.12
Water Works Construction	9,586.93
New Equipment—Highway	3,522.98

14,052.63

Indebtedness:

Principal:

Long Term Notes	3,500.00
Bonded Debt	4,000.00
Capital Reserve Funds	1,500.00

9,000.00

Interest:

Long Term Notes	129.38
Bonded Debt	420.00

549.38

Other Governmental Divisions:

County Tax	8,603.93
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School District:

1950-51 Appropriation a/c	28,601.99
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1951-52 Appropriation a/c	37,460.00
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	66,061.99
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Total Expenditures for all Purposes	174,177.50
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Balance on hand December 31, 1951	48,081.34
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Grand Total	\$222,258.84
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Exhibit F
TOWN OF ASHLAND

**Summary of Reciepts and Expenditures and
Proof of Treasurer's Balance
Fiscal Year Ended December 31, 1951**

Balance on hand Dec. 31, 1951	\$41,130.89	
Receipts During Year	181,127.95	\$222,258.84
	<hr/>	
Expenditures During Year		174,177.50
		<hr/>
Balance on Hand Dec. 31, 1951		48,081.34

Proof of Treasurer's Balance

Balance in Meredith Trust Co.—as per statement of Dec. 31, 1951		\$54,153.50
Add: Deposits of Jan. 2, 1952	2,186.54	
Jan. 7, 1952	963.75	3,150.29
	<hr/>	
		57,303.79
Less: Checks outstanding 12-31-51 (verified)		9,222.45
		<hr/>
Balance on hand December 31, 1951		\$48,081.34

Exhibit G
TOWN OF ASHLAND
WATER DEPARTMENT

Statement of Receipts and Expenditures
Fiscal Year Ended December 31, 1951

Receipts:

Water Rent Collections	\$6,766.81	
Miscellaneous Credits	429.80	
	<hr/>	\$7,196.61

Expenditures:

Source of Supply—Labor	\$ 174.95	
Purification Labor	483.38	
Purification System Supplies	157.87	
Repairs to Water Supply and Structures	23.33	
Repairs to Mains	95.05	
Repairs to Services	718.42	
Salaries—General Office Clerk	184.77	
General Office Expense	299.73	
Insurance	75.00	
Material and Service Supplies	363.29	
Capital Reserve Fund	500.00	
	<hr/>	\$3,075.79

Exhibit H
TOWN OF ASHLAND
ELECTRIC LIGHT DEPARTMENT

Statement of Receipts and Expenditures
Fiscal Year Ended December 31, 1951

Receipts:

Water Collections	\$32,587.42	
Care of Dam	260.04	
Miscellaneous Refunds & Reimbursements	278.29	
Transfer of Funds	1,277.35	
		<hr/>
		\$34,403.10

Expenditures:

Purchase of Power	\$13,146.69	
Operation of Distribution Lines	123.70	
Maintenance of Structures	878.57	
Maintenance of Services	460.33	
Maintenance of Transformers & Meters	254.99	
Street Lighting	205.08	
Administration and General Expense	2,288.29	
Salaries and General Office Expense	384.24	
Insurance	218.15	
Transportation Expense	91.05	
Material and Construction Equipment	3,466.66	
Material and Service Equipment	188.60	
Office Equipment	91.90	
Capital Reserve Fund	500.00	
		<hr/>
		\$22,298.25

Exhibit I

TOWN OF ASHLAND

Tax Levy of 1951 — Summary of Warrant Fiscal Year Ended December 31, 1951

Debits	Total	Property	Polls	Interest
Taxes Committed to Collector:				
Property & Poll Taxes	\$109,528.28	\$108,098.28	\$1,430.00	\$
Timber Yield Taxes	408.39	408.39		
National Bank Stock Tax	83.66	83.66		
Added Taxes:				
Property and Poll Taxes	280.09	218.09	62.00	
Interest Collected During 1951	6.28			6.28
	<hr/>	<hr/>	<hr/>	<hr/>
	\$110,306.70	\$108,808.42	\$1,492.00	\$6.28
Credits:				
Remittances to Treasurer:				
Property & Poll Taxes	\$97,169.53	\$95,967.25	\$1,196.00	\$6.28
Timber Yield Taxes	206.27	206.27		
National Bank Stock Tax	83.66	83.66		
Abatements Allowed in 1951	288.95	228.95	60.00	
Uncollected Taxes-Dec. 31, 1951:				
Property & Poll Taxes	12,356.17	12,120.17	236.00	
Timber Yield Taxes	202.12	202.12		
	<hr/>	<hr/>	<hr/>	<hr/>
	\$110,306.70	\$108,808.42	\$1,492.00	\$6.28

Exhibit J
TOWN OF ASHLAND

Tax Levy of 1950—Summary of Warrant
Fiscal Year Ended December 31, 1951

Debits	Total	Property	Polls	Interest
Uncoll. Taxes—Dec. 31, 1950:				
Property & Poll Taxes	\$14,035.06	\$13,765.96	\$270.00	\$
Timber Yield Taxes	31.23	31.23		
Added Taxes During 1951:				
Property & Poll Taxes	43.40	29.40	14.00	
Interest Collected During 1951	565.50			565.50
	<u>\$14,675.19</u>	<u>\$13,825.69</u>	<u>\$284.00</u>	<u>\$565.50</u>
Remittances to Treasurer:				
Property and Poll Taxes	\$14,529.41	\$13,747.91	\$216.00	\$565.50
Timber Yield Taxes	31.23	31.23		
Abatements Allowed in 1951:				
Property and Poll Taxes	104.55	46.55	58.00	
Uncoll. Taxes—Dec. 31, 1951:				
Polls	10.00		10.00	
	<u>\$14,675.19</u>	<u>\$13,825.69</u>	<u>\$284.00</u>	<u>\$565.50</u>

Exhibit K

TOWN OF ASHLAND

Summary of Tax Sale Accounts

Fiscal Year Ended December 31, 1951

— DR —	Total	Tax Levies of		
		1950	1949	1948
Unredeemed Taxes-Dec. '31, 51	\$ 859.43	\$	\$646.26	\$213.17
Tax Sale of Sept. 29, 1951	945.33	945.33		
Interest Collected during 1951	45.38	2.18	13.75	29.45
	<u>\$1,850.14</u>	<u>\$947.51</u>	<u>\$660.01</u>	<u>\$242.62</u>

— CR —

Remittances to Treasurer:

A/c Redeemed Taxes	\$ 519.89	\$77.92	\$228.80	\$213.17
A/c Interest Collected	45.38	2.18	13.75	29.45
Unredeemed Taxes-Dec. 31, '51	*1,284.87	867.41	417.46	
	<u>\$1,850.14</u>	<u>\$947.51</u>	<u>\$660.01</u>	<u>\$242.62</u>

(*) Unredeemed List:

Raymond Avery	\$139.67	\$101.65	\$38.02**	
Stella Brown	120.36	120.36**		
Curtis G. Bump	421.15	209.85	211.30	
Ruth & Ernest Crawford	242.65	120.92	121.73	
Mrs. Raymond Fields	7.88	7.88		
Albert Jarvis	34.64	34.64		
Roscoe & Gladys Kimball & L. J. Merrill	31.51	31.51**		
Joseph Labrie	59.17	29.53	29.64	
Ross P. Sanborn Heirs	31.07	14.30	16.77	
Delivan D. Taylor	60.43	60.43		
Donald York	122.28	122.28		
Mildred D. Randall	14.06	14.06		
	<u>\$1,284.87</u>	<u>\$867.41</u>	<u>\$417.46</u>	

(**) Indicates balance)

Exhibit L
TOWN OF ASHLAND

State Head Tax

Summary of Warrant—Tax Levy of 1951

Fiscal Year Ended December 31, 1951

Debits	Taxes	Penalties
Taxes Committed to Collector:		
1951 Warrant	\$3,940.00	\$
Added Taxes During 1951:		
1951 Warrant	270.00	
Penalties Collected during 1951		9.00
	<hr/> \$4,210.00	<hr/> 9.00
Credits		
Remittances to Treasurer	\$3,690.00	\$1.50
Abatements Allowed	70.00	
Uncollected Taxes Dec. 12, 1951	365.00	
Cash on hand December 31, 1951	85.00	7.50
A/c Head Taxes and Penalties		
	<hr/> \$4,210.00	<hr/> \$9.00

Exhibit M
TOWN OF ASHLAND

Statement of Town Clerk's Accounts
Fiscal Year Ended December 31, 1951

Debits

Motor Vehicle Bermits Issued:

1950 — No. 230859—230882	\$ 68.94	
1951 — No. 4701 —5350		
No. 231901—231950		
No. 240901—240906	5,087.70	\$5,156.64
	<hr/>	

Dog Licenses Issued:

128 Males @ \$2.00 each	\$256.00	
10 Females @ \$5.00 each	50.00	
1 Female @ \$1.67 each	1.67	
1 Kennel @ \$12.00 each	12.00	
	<hr/>	
	319.67	
Less: 140 Fees @ 20c each	28.00	291.67
	<hr/>	<hr/>
		\$5,448.31

Credits

A/c Motor Vehicle Permits	\$5,156.64	
Ac Dog Licenses	291.67	\$5,448.31
	<hr/>	

Exhibit N
TOWN OF ASHLAND

Ashland Town Library—Statement of Account
Fiscal Year Ended December 31, 1951

Receipts

Balance on hand January 1, 1951:

Treasurer's Account	\$1,184.00	
Librarian's Petty Cash Fund	2.15	\$1,186.15

Receipts During 1951:

Town Appropriation	\$1,000.00	
Income from Trust Funds	35.00	
Book Fines	8.00	
Petty Cash Fund	9.42	1,052.42
		\$2,238.57

Expenditures

Librarian's Salary	\$503.50	
Books Purchased	556.58	
Magazines Purchased	112.23	
Insurance	133.75	
Supplies	5.22	
Petty Cash Fund	11.57	\$1,322.85

Balance on hand December 31, 1951 (*)	915.72
	\$2,238.57

(*) Proof of Balance

Balance in the Meredith Trust Co.—	
as per statement of Dec. 13, 1951	\$988.70

Less:

Checks outstanding No. 143	\$.80
144	38.00
145	34.18

72.98

Balance on hand December 31, 1951	\$915.72
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Exhibit O
TOWN OF ASHLAND

Ashland Municipal Court—Statement of Account
Fiscal Year Ended December 31, 1951

Debits

Balance January 1, 1951	\$ 2.14
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Receipts:

Fines and Costs	\$783.67	
Claims Paid to Court	426.64	
Small Claim Fees	15.00	1,225.31
	<hr/>	<hr/>
		\$1,227.45

Credits

Expenditures:

State Motor Vehicle Department	\$541.00	
State Fish and Game Department	38.00	
Witness Fees and Costs	21.70	
Small Claims Court Settlements	415.71	
Care of Prisoners	30.35	
Officers' Fees	2.70	
Justice Fees	2.50	
Supplies, Services and Postage	35.60	
Town of Ashland	135.61	
Bank Service Charge	4.28	
	<hr/>	
		\$1,227.45

Exhibit P

Trustees of Trust Funds

Statement of Trust Fund Principal, Income & Investments

Fiscal Year Ended December 31, 1951

Name of Fund	Bank Book Number	Amount of Principal	Balance Dec. 31, 1950	Income Activity		Balance Dec. 31, '51
				During 1951	Expended 1951	
Cemetery Funds:						
Martha A. Cummings	12053	\$200.00	\$	\$ 5.02	\$5.02	\$
T. P. Cheney	12054	437.50		10.98	10.98	
Francella Perkins	12055	490.86		12.32	12.32	
Jennie York	12057	250.00		6.28	6.28	
Thompson (Special)	12058	200.00	25.93	5.66		31.59
Blanche Rogers	12059	100.00		2.51	2.51	
Blanche M. Nichols	12060	150.00		3.76	3.76	
Batchelder and Thompson	13773	200.00		5.02	5.02	
Julia Tanguay	13822	100.00		2.51	2.51	
Alice J. Lee Mitchell	13826	100.00		2.51	2.51	
Aimee Dupuis	14188	100.00		2.51	2.51	
Dea, James Huckins	14212	100.00		2.51	2.51	
James Ford Huckins	14211	100.00		2.51	2.51	
Corliss and Draper	14493	100.00		2.51	2.51	
Perkins - Mitten - Smith	14594	1,500.00		37.72	37.72	
Clarence Cheney Smith	14593	1,000.00		25.15	25.15	
Frank Fifield	14604	100.00		2.51	2.51	

Nellie M. Smythe	14862	200.00	5.02	5.02	
Charles T. Clough	14864	100.00	2.51	2.51	
Margaret Horrigan	25002	100.00	2.51	2.51	
Frank and Sarah S. Smith	14980	200.00	5.02	5.02	
S. B. Cummings	14979	150.00	3.76	3.76	
Julia Nichols	14978	100.00	2.51	2.51	
Frank Robie	25875	150.00	3.14	3.14	
Guy B. Torsey	25772	200.00	5.02	5.02	
Walter B. Brown (1951)	26094	400.00	2.00	2.00	
Hodgdon and Pollard (1951)	26095	400.00			2.00
Total Cemetery Funds		\$7,228.36	\$25.93	\$163.48	\$155.82
Special Funds:					\$33.59
Ordway Library Fund	12056	1,391.88		35.00	35.00
Capital Reserve Funds—Town:					
Reconstruct. Water System	26066	500.00		3.75	3.75
Recon. Elec. Light System	26065	500.00		3.75	3.75
Purchase of New Fire Truck	26064	500.00		3.75	3.75
Total Special Funds		\$2,891.88		\$46.25	\$11.25
Scribner Memorial Endowment		47,914.94	\$91.88	1,818.86	32.95
Total—All Trust Funds		\$58,035.18	\$117.81	\$2,028.59	\$2,068.61
					\$77.79

Exhibit P (Continued)

Deposits and Investments—Dec. 31, 1951:

Total Amount of Principal	\$58,035.18
Total Amount of Income	77.79
	<hr/>
	\$58,112.97

Meredith Village Savings Bank & Trust Co.:

Cemetery Funds	\$7,261.95
Special Funds	2,903.13

Scribner Memorial Fund:

Bank Book No. 13582	5,692.90
Bank Book No. 14394	5,995.13
Bank Book No. 14364 (In. Acct.)	2,428.28
Meredith Trust Co. (Check. Acct.)	32.95
10 Shares Am. Sugar Ref. Pfd.	1,290.00
30 Shares N. E. Power 6% Pfd	3,990.00
92 Shares Reynolds Metals	4,416.00
30 Shares Am. Agric. & Chem.	1,755.00
50 Shares American Tel. & Tel.	7,775.00
25 Shares General Electric	1,331.25
20 Shares Page Belting (Class A)	800.00
26 Shares N. H. Fire Ins. Co.	975.00
33 Shares United Fruit Co.	2,256.38
10 Shares General Motors	485.00
6 Shares N. H. Fire Ins. Co. (1951)	225.00

U. S. Savings Bonds:

2—\$1,000. Series G, Oct. 14, 1943	2,000.00
1—\$5,000. Series G, Oct. 2, 1946	5,000.00
1—\$5,000. Series G, Oct. 2, 1946	5,000.00
1—\$1,000. Series F, June 18, 1948	1,000.00
	<hr/>
	\$58,112.97

Exhibit Q
TOWN OF ASHLAND

Schedule of Town Officers' Surety Bonds
Fiscal Year 1951

Coverage	Number	Amount	Term Beginning
Town Manager:			
Charles R. Chevalier, Jr. Peerless Casualty Co.	S-124210	\$1,000.00	Oct. 31, 1951
Tax Collector:			
Charles R. Chevalier, Jr. Peerless Casualty Co.		12,900.00	Oct. 21, 1951
Deputy Tax Collector & Asst. to Town Manager:			
Arlene-Louise Miller Peerless Casualty Co.	S-124219	5,000.00	Nov. 6, 1951
Town Treasurer:			
Max Weisberg Peerless Casualty Co.	S-41219	5,000.00	Mar. 13, 1951
Town Clerk:			
Lillian M. Young Peerless Casualty Co.	S-41212	1,000.00	Mar. 13, 1951
Supt. Electric Light Dept.:			
Robert H. Eastman	S-90940	5,000.00	Mar. 13, 1951
Elmer L. Marsh	S-122891	5,000.00	July 2, 1951
Peerless Casualty Co.			
Trustees of Trust Funds:			
Hiram Gingras	S-91879	5,000.00	Mar. 13, 1951
James E. Hinds	S-91880	5,000.00	Mar. 13, 1951
Ralph L. Beaman	S-91877	5,000.00	Mar. 13, 1951
Alfred J. Puccetti	S-91878	5,000.00	Mar. 13, 1951
Hyman S. Kaplan	S-94715	5,000.00	Mar. 13, 1951
Peerless Casualty Co.			

Former Town Man. & Tax Coll:

Richard G. Marden (Tax Coll.)		
Peerless Casualty Co. S-91875	12,900.00	Mar. 13, 1951
Richard G. Marden (Town Mgr.)		
Peerless Casualty Co. S-90931	1,000.00	Mar. 13, 1951

Debt Retirement

Public Improvement Bonds—\$78,000.00 @ $3\frac{1}{2}\%$

Year	Month	Principal Outstanding	Principal Retirement	Interest Cost
1952	June	10,000.00	4,000.00	245.00
	December	6,000.00		105.00
1953	June	6,000.00	4,000.00	105.00
	December	6,000.00		35.00
1954	June	2,000.00	2,000.00	35.00

Water Extension Notes—\$11,500.00 @ $1\frac{1}{2}\%$:

Year	Month	Principal Outstanding	Principal Retirement	Interest Cost
1952	June	8,000.00		60.00
	December	8,000.00	3,000.00	60.00
1953	June	5,000.00		37.50
	December	5,000.00	3,000.00	37.50
1954	June	2,000.00		15.00
	December	2,000.00	2,000.00	15.00

Town Clerk's Report

A Town Clerk's business is the keeping of Town records regarding the people's business, so that what is done over the years—who is born, who is married, and who dies, becomes a vital statistic, and the decisions that are made become a matter of public record upon which the life and tenor of a town stands or falls.

The duties of the clerk are varied and exacting, requiring particular attention to detail and accuracy. During the past year this office has entered many conditional sale contracts and personal mortgages, recorded Ordinances and Appointments made by the Board of Selectmen; issued Burial Permits, dog licenses, automobile tax permits, marriage licenses and birth and death certificates, and attended a Town Clerk's meeting at Peterboro, N. H. Has issued Venires for Jury duty in the May and September terms, drawing four legal voters to serve at the Grant and Petit Juries.

Since 1941 vital statistics have become a very important part of Town Clerk work. Proof of who you are and when you became, has to be furnished constantly, this being a scientific, rational age when seeing in duplicate and triplicate, is the only believing. It is a credit to the Town and City Clerks in the State of New Hampshire that they stand high nationally in recording or obtaining records of over 98% of the State's births.

All recording has become more complex and comprehensive in recent years and this is so in Ashland. Files must be continuous and up-to-date and readily accessible. The exchange of birth, death and marriage records and all reports to the State Department prompt.

Births, deaths and marriages for the past five years have averaged in the vicinity of 100; dog licenses have varied between 150 and 175; and auto permits have increased from about 300 in 1941 to over 700 in 1951, with about double the revenue to the town.

The State Departments funnel all notices through the Town Clerks' offices, whose responsibility is to see that they get posted and published properly; this, including all elections—Town, Primary, Biennial and Presidential. All of these phases add up to a very busy office, full of information for the use of the townspeople.

Review of Year

In contrast to the row upon row of figures which make up the financial picture of the Town, let us take a brief look at some of the highlights of the year just past:

Municipal Court

The required duties of Ashland's Municipal Judge seem to be increasing each year. There are various factors which have a bearing on this increase. A change in the State Laws raising the limits on small claims is probably the major cause, with increasing demands for reports by various agencies concerned, and requests for information about particular cases also being responsible in large part.

During the past year there were fourteen criminal cases before the Court, two for intoxication, eleven for violation of motor laws, and one on a morals charge. Sixty small claims cases were considered with judgment entered after hearing in 49 cases and 19 cases of judgment entered upon default.

Public Safety

The Department for the preservation of law and order, headed by Chief Hodgdon, found the past year a relatively quiet one. It was necessary to make three arrests for driving under the influence of liquor and ten parking tickets were issued. This seems to be a very small number and certainly there were more violations than might be indicated but it is the present policy to issue a warning first and issue the tickets with attendant fine only upon repeated offense. There was little demand for bed and board for transients. Five itinerant guests were housed at their own request with meals provided to approximately 75 persons.

The Fire Department under the direction of Chief George Cote has held their regular meetings nearly every week and in addition there were two major fires—the forest fire in North Ashland and the destructive fire when the School vocational training building burned. Twice equipment was called to the dump to extinguish fires which spread from burning refuse. There were two chimney fires and one in the Woolen Mill when stock was overheated, a flooded oil burner, and a fire due to faulty wiring. There

was also a response to a brush fire in Bridgewater thought to have started from a passing locomotive. All taken together, indicates quite an active year. While we all want the best of Fire Fighting Equipment and should have it, the past year's record indicates that there is a real need for Fire Prevention. This is one activity where we would much rather have the equipment rust away or become obsolete than be worn out from necessary use.

Forest Fire Warden's Report

1951 Fire Record

Only YOU can PREVENT Forest Fires

New Hampshire faces a real forest fire problem and challenge! To meet it successfully, New Hampshire and your community needs YOUR thoughtful and cooperative effort.

Continuously heavy lumbering operations following the hurricane has produced more than 4 billion board feet of lumber. This lumber helped win World War II, meet post war needs and now the current requirements for the Korean military action. But it has added nearly 900,000 acres of slash to our already sizeable slash problem.

When YOU fail to use needed precautions while burning in or near woodlands—

When YOU fail to secure the required permit from your local forest fire warden before burning—

When YOU are careless in smoking near woodlands—

When YOU throw lighted cigars, cigarettes and matches from vehicles moving along the highway—

YOU are violating fundamental common sense and may easily contribute to a substantial and costly fire. Such conflagrations are possible because of the hundreds of thousands of slash acres throughout the state.

REMEMBER—the fire YOU prevent might be one which could conceivably burn YOUR property and harm YOUR community!

ONLY YOU and YOU and YOU can prevent forest fires!
Will YOU help!

Number of Fires 2

Acreage Burned 302

RODGER McGLONE
Forest Fire Warden

Library Report

This year the Library Committee has cooperated with the School in establishing a branch of the Library at the School, making it possible for the pupils to have reference books at hand. Eighteen new books were purchased for the purpose.

The recent newspaper contests bring many people into the Library and much satisfaction has been expressed in the use of the new encyclopedias and dictionary recently purchased.

Each year there will be a condensed form encyclopedia added.

Unlike most Libraries, our magazines are available to be taken out on Library cards the same as Library Books. Last year a new magazine was added "The Children's Digest" and it proved to be very popular. This year another new one will be added, "The Parents Magazine."

Always remember the reason for a large balance is due to the fact that our fiscal year does not coincide with the Town's, and we have six months to run on that balance.

PAULINE L. PACKARD

Treasurer

Policy

Your Board of Selectmen is the group whose duty it is to determine the policies to be followed by the various departments of government. They experienced a busy year following Town Meeting last March—they

Authorized the purchase of an Oliver tractor, with which sidewalks could be plowed.

Authorized a loan for the purpose of water extensions.

Authorized the raising of the Town dam.

Authorized the purchase of a fire hose and equipment.

Voted that the Oliver tractor should not be used for private work.

Voted that Town employees should not be used to surface private driveways.

Authorized the sale of scrap metal remaining after the Sawmill fire.

Prepared and legalized an ordinance for the collection of delinquent electric bills.

Authorized the water extension on the sawmill road.

Voted to cease the practice of removing snow from privately owned driveways.

Voted to cease the practice of sanding private sidewalks.

Authorized the installation of toilet facilities and the addition of a board room in the Town Office.

Performed the functions of the manager during the period between the departure of Mr. Marden and the arrival of the new manager.

Administration

Once again Ashland found it necessary to appoint a different manager due to the fact that Mr. Marden was offered employment in another field. There are, invariably, complications whenever there is a change in management, whether occurring in industry or a municipality. One doesn't pick up the reins of guidance and leave the team in ignorance of the change. Further consolidation of activities occurred with the bookkeeping of the Water Dept. now being done under the supervision of the manager in the Town Office. Nearly all purchasing is done in the Manager's Office with competitive bidding on any major purchase. This permits of more accurate financial control and eliminates much of the chance of duplicate payments,

Highway Department

The snow removal problem for the first part of the year was rather an easy chore because there were no really heavy storms. The spring problem was somewhat serious and expensive, however, because of the two roads which were badly washed out, the Lambert and Leavitt Hill Roads. Much needs to be done to correct the existing drainage, or rather, lack of it on the steep hillside roads where the run-off is extremely rapid and invariably causes erosion.

Approximately two-thirds of the planned resurfacing program was completed. The cost of the treatment was greater than had been anticipated so available funds did not provide for the entire program.

Little was done toward reconstruction that had been planned. Two culverts were installed on Thompson Street in anticipation of future work. Work was started on the Leavitt Hill Road, the T. R. A. Project for the year, but because of unanticipated Right-of-Way problems, activities were halted. It is hoped that necessary Rights-of-Way can be obtained in time to continue the work this spring. If not, another location must be selected.

Electric Department

Mr. Robert Eastman found it necessary because of ill health to submit his resignation as Superintendent of the Electric Department during the past summer. E. L. Marsh was employed to fill the vacancy on a full time basis. There were no major extensions to the Electric Distribution System during the year just past and no abnormal maintenance was required.

Water Department

There was a relatively large water main extension project on Thompson Street where nearly two-thirds of a mile of 6-inch fire main was installed by Graton Associates, a local contractor. Five new hydrants were added to the system. Approximately 900 feet of 2-inch pipe was laid on the Sawmill Road under agreement with the petitioning consumers.

There were but two breaks in the distribution system during the year which should be considered as almost a minimum of trouble. Twelve services were renewed including that to the Grammar School Building. This service was supplied by two tapplings of lesser size, one of which was entirely filled and the other almost completely so. It is believed possible that the pipes within the building are in a somewhat similar condition.



The Superintendent makes a trip to the chlorination station each day to see that everything is in good working order so that the precautionary treatment required by the State Board of Health may be uninterrupted in so far as possible.

Civil Defense

Since taking over the post of Local Director of Civil Defense, I have tried to bring the Civil Defense of the Town of Ashland up to date. This post was recently vacated by Mr. Hiram Gingras.

All the Civil Defense Unit leaders have been appointed and vacancies filled. When you read this, all surveys will have been conducted, all questionnaires completed and filed with the State Director in Concord.

All your questions as to Civil Defense can be answered to your satisfaction by the Town Manager or the local Civil Defense Director.

ERNEST B. HOLT

Local Civil Defense Director

District Nursing Association

Nursing Care	227
Pre-Natal Visits	10
New Born Care	36
Deliveries	2

Clinics

Eye Clinics	4
Dental Clinics	6
Vaccinations	2
Chest	2
School Nurses' Workshop	2

School

Head Inspections	50	hours
Dental	20	"
General Inspections	40	"
Vision Tests	25	"
Hearing Tests	40	"
Physical Examinations with Doctor	30	"
Weighing and Measuring	30	"
Records—School and Dental	54	"

Home visits made in spare time.

HELEN H. FISHER, R.N.

VITAL STATISTICS

BIRTHS

Date 1951	Name of Child	Name of Father	Maiden Name of Mother
Feb. 13	Michael Doane	Charles I. Walker	Beverly C. Sellingham
Mar. 7	Suzanne Mary	Arthur D. Reid	Tillie A. Comeau
Mar. 7	Susan Ann	Arthur D. Reid	Tillie A. Comeau
Mar. 14	Raymond Frederick	Raymond F. Burke	Jennie N. Risdon
Mar. 26	Barbara Ann	Richard C. Snow	Elizabeth T. Holland
Mar. 26	Anne Nettie	Joseph R. Labrie	Frances E. Shortt
Mar. 31	Caryn Rae	Edward A. Brown	Helen L. Morrissey
Apr. 2	Karen Marie	Wayne L. Hughes	Olive Dion
Apr. 7	Danette Alexia	Floyd G. Danforth	Virginia C. Micklon
Apr. 18	Judy Lee	Paul T. King	Mildred H. Morton
Apr. 22	Ann Marie	Leon E. Martineau	Norma M. Tilton
Apr. 26	Alice June	Allen K. Ober	Marjorie A. Fogg
May 8	Penni	Frank H. Potter, Jr.	Desmond E. Gray
May 17	John Lindon	James M. Burrows	Rita D. Morrison
May 24	Carol Jean	Marvin H. Brown	Laura G. Moore
May 24	Linda Diane	Ernest B. Holt	Alma May Morse
June 4	Laurent Royce	Michael C. Provancher	Patricia Lowell Gray
June 23	Kathleen Kent	Richard G. Marden	Joanne Nelson
June 25	David Kenneth	Max Elmer Plant	Laura L. Hardin
June 30	Larry Gene	Albert E. Matthews	Ruth M. Woodward
July 17	Debra Aimee	Theodore L. LaPierre	Evelyn G. Wasson
Sept. 6	Dana Howard	Arthur H. Marcroft	Grace E. Goud
Sept. 19	Linda Marie	Bernard C. Guyette	Alice I. Pike
Sept. 22	Steve Wayne	Alfred C. Morton, Jr.	Estelle T. M. Gagne
Sept. 25	Alan Lawrence	Albert A. Guyotte	Mary A. Hobart
Oct. 2	Marilyn Ann	Henry C. Bates	Phyllis M. Forbes
Oct. 7	Stephen Thomas	Laurent J. Ruell	Mary E. Walsh
Nov. 13	Valerie Jean	Rudell O. Hawkins	Ramona M. Lindsay

MARRIAGES

Date 1951			Name of Person	Name of Person Performing Ceremony
Jan.	25	Ashland	William J. White Shirley J. Harriman	Lillian M. Young J. of P., Ashland
Mar.	24	Laconia	Richard J. Boynton Helen M. Ross	Bernard I. Sneerson Laconia, N. H.
Mar.	26	Northfield	Francis L. Vachon Gloria M. Clark	Winnifred F. Walker Northfield, N. H.
April	21	Ashland	Harry L. Cote, Jr. Olive M. Bickford	Rev. Alfred J. Dumas Ashland, N. H.
May	12	Ashland	Leon A. Boisvert Myrtle M. Brace	Rev. Alfred J. Dumas Ashland, N. H.
May	12	Plymouth	Robert H. Moulton Elizabeth L. Hammond	Rev. Adrien Verrette Plymouth, N. H.
June	10	Ashland	David L. Pryor June L. Flanders	Rev. Wm. S. Norman Ashland, N. H.
June	18	Ashland	Charles D. Ryan, Jr. Shirley L. Brock	Rev. Alfred J. Dumas Ashland, N. H.
June	20	Ashland	John E. Glidden Marjorie E. Bastow	Rev. Wm. S. Norman Ashland, N. H.
June	29	New Hampton	Merle E. Frost Rosealie Q. Burrows	Milford R. Foshay New Hampton, N. H.
June	30	Ashland	Leonard T. Brace Shirley M. Champagne	Rev. Alfred J. Dumas Ashland, N. H.
June	30	Ashland	Roland L. Morrell Patricia A. Champagne	Rev. Alfred J. Dumas Ashland, N. H.
July	14	Belmont	Albert A. Guyotte Mary A. Hobart	Rev. A. L. Massicotte Belmont, N. H.
July	7	Ashland	Melvin R. Wilkinson Ruth L. Ford	Thomas Pryor J. of P., Ashland
July	21	Ashland	Robert W. Ford Patricia B. Danforth	Rev. Wm S. Norman Ashland, N. H.
Aug.	11	Ashland	Eugene D. Cowhig Jean Orio	Lillian M. Young, J. of P., Ashland
Aug.	25	Bow	Richard A. Moulton Joanne B. Howe	Rev. E. B. Suscombe Bow, New Hampshire
Oct.	13	Rumney	Richard E. White Barbara J. Evans	Rev. Ralph F. Cole Rumney, N. H.
Nov.	3	Plymouth	Terry P. Kloss Mildred D. Randall	Rev. Deane L. Hodges Plymouth, N. H.
Nov.	10	Ashland	Harold O. Landroche Rhoda M. Goud	Rev. Alfred J. Dumas Ashland, N. H.

DEATHS

Date	Name	Age	Place of Birth	Name of Father	Maiden Name of Mother
1951		74			
Jan. 19	Lewis C. Greenwood	39	Plymouth, N. H.	Charles Walker	Beverly Sellingham
Jan. 25	Norman A. Hughes	82	England	John Meakin	Jane Adams
Feb. 13	Michael D. Walker	78	Vermont		
Feb. 14	John Meakin	95	Canada		
Feb. 25	Charles W. Rogers	87			
Mar. 20	Albert N. Kelley	71	Lancaster, N. H.		
Mar. 22	Julia Gnyotte	69		Moses Weeks	Ursula Drew
Apr. 20	Harry Porter	76	Kezar Falls, Me.	Joseph Gile	Pamela Leavitt
Apr. 22	Millie Sulham	70	E. Tilton, N. H.	Charles Eastow	Isabelle Redding
Apr. 27	Alice R. Gosley	58	Methuen, Mass.	Levi Clough	Viola Cox
June 9	Grace M. Weeks	86	Holderness, N. H.	William Gould	Sarah Rowe
June 17	George K. Gile	93	Sanbornton, N. H.	William Evans	Laura Chase
July 4	Percy Bastow	79	New Hampton, NH	Herman Sargent	Myra Randall
July 10	Mary A. Page	75	Plymouth, N. H.	Sayward Allen	
July 12	Luella S. Plaisted	78			
July 16	Arthur Evens	63		Ira Smith	Emma Nudd
July 20	Maurice E. Sargent	72	Center Harbor, NH	John Piper	
July 22	Octavus S. Allen	79	Center Harbor, NH	Francis LaFlamme	Merance LaCour
July 28	George B. Sanborn	85	St. Margaret, P.Q.		
Aug. 19	Addie S. Gunn	69	Boston, Mass		
Aug. 28	Herbert Q. Piper	75	Ashland, N. H.	Charles H. Sanborn	Julia Brown
Sept. 21	Elsa G. Smith	79	Ashland, N. H.		
Sept. 26	Fred W. Moore	75	Ashland, N. H.	Horace Bickford	Addie Moore
Sept. 28	Edgar W. Sanborn	87	Ashland, N. H.	Haville Lamkin	Maria Stevens
Oct. 9	Napoleon Poulin	73	Vermont	Guyotte	
Nov. 2	Archie M. Bickford	70	Wallingford, Conn.	Alvin Nichols	Alice Mitchell
Nov. 12	Emma D. Barrett	51	Bridgewater, N. H.	J. E. Morrison	Winnie V. Cole
Nov. 14	Rose Poulin	48	Ashland, N. H.	Almon Huckins	Rose McCormack
Nov. 15	Mabelle A. Campbell	75	New Hampton, NH	John Clement	Eliza Garland
Nov. 18	Clifton C. Morrison	82	Moultonboro, NH		
Nov. 19	Harold S. Huckins	81		Thomas Meehan	Mary Hughes
Nov. 27	Sarah A. Braham	79	Island Pond, Vt.		
Dec. 1	Clementine B. Howe				
Dec. 3	Alson Brown Currier				
Dec. 11	William H. Meehan				
Dec. 25	Charles H. Palmer				

ASHLAND



School Report

1951

Officers of Ashland School District

1951 - 52

School Board	Term Expires
Samuel Feiner, M. D., Chairman	1954
Dr. H. S. Kaplan, Secretary	1954
Francis Duffy	1953
Mrs. Ruth Joyce (resigned)	1953
Mrs. Charles M. Calley	1952
Laurent Ruell	1952
E. Alden Brown	1952
Superintendent	Almon W. Bushnell
Treasurer	Lillian M. Young
Moderator	Francis Merrill
Clerk	Lillian M. Young
School Physician	Leon M. Orton, M. D.
School Nurse	Helen Fisher, R.N.
Truant Officer	Peter Bellavance
Census	Mrs. Clara Hinds
Bookkeeper	Gretchen Russ

Minutes of School Meeting

March 8, 1951

The meeting was called to order by Moderator Thomas Pryor who proceeded to read the Warrant and the following action was taken thereunder:

Article 1. Richard Merrill nominated Thomas Pryor for Moderator, and Mr. Pryor declined the nomination, and the following were nominated and declined: Louise Brock, Hiram Gingras, Dr. H. S. Kaplan, Margaret P. Whitcomb, Ralph Beaman, Ernest Paquette and William Norman.

It was then suggested by the Moderator that in view of the fact that he would complete his tenure of office by presiding at this meeting; that he would await a motion to take up this article at a later time. On motion of Harry L. Cote, seconded, it was voted to take up this article after all other business.

Article 2. On motion of Pauline Packard, seconded, Lillian M. Young was nominated as clerk; on motion of William Norman, seconded, the nominations were declared closed. On motion of Raymond Micklon, seconded, Supervisor Hiram Gingras cast one ballot and Lillian M. Young was declared elected.

Articles 3 & 3a. The Moderator recommended that Article 3a be taken up first and on suggestion of the School Board, the checklist and ballots, be used. William Norman, Richard Gordon and Ernest Paquette were appointed tellers.

Nominations for one year terms were:

Alden Brown and Harry L. Cote

- 1) Total number cast 151, necessary for a choice 76; Richard Gordon, William Norman and Ellen Flanders each had one vote,
Alden Brown had 75 votes
Harry L. Cote had 72 votes, and there was no choice;
and on the second balloting—
- 2) Total cast—147, necessary for a choice 74, Alden Brown had 82 votes, Harry L. Cote had 65, and Alden Brown was declared elected for a one year term.

Article 3. Nominations for one Member for 3 years were made as follows:

Dr. Samuel Feiner

Harry L. Cote (who declined)

Norman Weden

Richard Gordon

Ernest Paquette, and the ballot closed.

Total number cast 167, necessary for a choice 84
Dr. S. Feiner had 131 votes, Ernest J. Paquette had 4 votes, Richard Gordon had 6 votes, Norman Weden had 3 votes and Dr. Samuel Feiner was declared elected.

Nominations were opened for the 2nd Member for 3 years, and were as follows:

Dr. Hyman S. Kaplan

Mrs. Rhenda Paquette

Marion Merrill

Richard Gordon and E. J. Paquette; the nominations declared closed, with the following results:

Total number cast 153, necessary for a choice 74
Dr. H. S. Kaplan had 84 votes, Rhenda Paquette had 22 votes, Marion Merrill had 31 votes, Richard Gordon had 15 votes, Ernest J. Paquette had 1 vote; and Dr. H. S. Kaplan having a majority was declared elected.

Article 4. Treasurer—Lillian M. Young was nominated, seconded, and elected by the casting of one ballot by Hiram Gingras.

Article 5. Salary of District Officers—On motion of Laurent Ruell, it was voted to appoint \$115.00 for the salary of the Moderator for 2 years and the salary of the Treasurer.

Article 6. Reports of Agents, Auditors and Committees, dismissed.

Article 7. Motion made by Laurent Ruell that we petition the State Auditors to audit the school books for the ensuing year. Motion put and carried.

Article 8. Discussion of the legality of the preparation and publishing of the School Budget by the Town Budget Committee was made and a letter from Atty. Arthur Nighswander of Laconia was offered to be read, by Chaيمان Laurent J. Ruell of the School Board. This stated in essence that it was the opinion of this attorney that an itemized statement from the Budget Committee legally should be published in accordance with the Municipal Budget act under which the town functions. Remarks relative thereto were made by Mrs. Margaret Whitcomb, Chairman of the Budget Committee, in which she stated how the Committee arrived at the figure allowed the School Board, who, she stated, had been asked to present an itemized budget to answer the queries of her committee, but that this was not done, so that a lump sum figure was allowed, there being no other course to follow. That the Budget was published in the Laconia Citizen on February 24th and in the Ashland Citizen on March 1st, 1951, and it was believed that this publishing fulfilled the legal requirement.

Mr. Ruell then stated that he and Mr. Duffy believed the School Budget as presented to the Budget Committee was clear and self-explanatory and did not need further breakdown.

Further discussion ensued on the question put by William Norman as to whether the Budget as printed in the Town Report was the final School Budget, to which Mr. Ruell replied, it was and that it had been made up "last Sunday night." This figure was at variance with the Town Budget Committee's allowance and according to the school committee was the minimum on which they could function.

There were further remarks by Mr. Ruell, Herman Pearson, John Bilodeau, Homer Young and Dr. H. S. Kaplan regarding the book deficit of \$6,442. which was understood by the Budget Committee to have been allowed in the 1950-51 School Budget, but which the School Committee said had not been cleared at this date. Mr. John Bilodeau stated that the School Board thought they might be able to reduce this deficit by about \$3,000 by the end of this fiscal year. Roger Guyotte and Margaret Whitcomb carried the discussion into the legality of the School Board spending money earmarked for special purposes for other items; this not being within the requirements of the Budget Act, as under-

stood. Mr. Ruell stated that it was within their (the School Board's) jurisdiction to shift the money raised around where needed. Mention was made of the adding machine which was supposed to have been purchased. Mr. John Bilodeau said it was here, but not in use.

Mrs. Margaret Whitcomb stated her position as Chairman and representative of the Ashland Budget Committee in that the committee felt that a brake should be put on all expenses and particularly the school which asks for more funds each year. The present percentage of town expenditure being 61 cents for schools and 39 cents for town administration, the proportion being too costly for the expense of educating our youth.

After more discussion, the following motion, seconded, was made by Charles Hall: that the sum of \$71,837.10 be raised and appropriated, etc. in accordance with this article.

There followed discussion regarding school procedure, subjects taught, curricula, comparison with other schools of similar size, purchasing power of school superintendent, State Aid, salaries of teachers, and the fact that this motion would give the Board \$1,600. more than the Budget of the previous year.

The motion of Charles Hall as made above was put and carried by acclamation.

A motion was made for a ballot vote on the same question. Carried; and the results were as follows:

Yeas—91; Noes—38, and the motion carried to raise and appropriate \$71,837.10.

Article 1. Moderator: After several nominations, all of whom declined, Richard Merrill was nominated, seconded and elected as Moderator by acclamation.
Adjournment at 11:30 p. m.

LILLIAN YOUNG, Clerk

SPECIAL MEETING—MAY 12, 1951

The Special Meeting was called to order at 2 P. M. D.S.T. by Moderator Richard Merrill, who proceeded to read the Warrant:

The action taken was as follows:

Article 1. It was voted to rescind the action taken under Article 8 of the March School Meeting.

Article 2. It was voted to raise and appropriate the sum of \$73,822.66 for the support of schools, etc.

Article 3. It was voted to raise and appropriate \$6,442.00 to meet the current fiscal year's deficiency due to the summer salary payments due the teachers.

It was further stated that the School Board had pledged the Budget Committee that any over-balance of this amount would be turned in toward the next school budget as a credit balance.

Article 4. A report on the receipts and expenditures on the new gymnasium was read by Dr. H. S. Kaplan, showing a credit balance to date of \$699.34. It was voted to authorize the Board to use any balance, in this fund to correct the stage-side basketball backboard. Any remainder to be used to install kitchen units in the gymnasium.

A report on the activities fund was given by Headmaster Howard Kimball and how it did not conflict in practice with the Special Activities Fund now included in the School Budget. It was suggested that the Activities Fund name be changed to avoid further confusion.

It was pointed out that the School paid nothing for its electricity and it was suggested that this be figured as a part of the next school budget, even though it was a Town-owned utility and payment would be only a cross-bookkeeping account. On a motion of Mrs. L. W. Packard, seconded, this suggestion was put to a vote and carried.

Adjournment.

LILLIAN M. YOUNG. Clerk

SPECIAL SCHOOL MEETING—FEBRUARY 7, 1952

Report of Meeting:

In accordance with the published Warrant, the meeting was called to order at 8 P. M. by the Moderator, Richard Merrill; the Warrant read and articles taken up as follows:

Article 1. It was voted to accept the conveyance of the so-called Town Hall building and land as voted by the Town at the Special Town Meeting held this date and prior to this meeting. Motion made by Dr. Samuel Feiner, seconded. Vote by show of hands.

Article 2. After much discussion and a detailing of plans, costs and specifications for remodelling said Town Hall building, it was voted that the Town raise and appropriate the sum of \$8,404.68, the sum needed over and above the insurance money, to defray the cost of said remodelling and equipment for shop, for which said building is to be used.

Dr. S. Feiner, Chairman of the School Board, reported an estimate for remodelling, as made by G. R. Lyford, contractor of Ashland, of \$14,150. an estimate made by Instructor of Shop, J. Bartlett, of equipment for shop, of \$4,975.68; and an insurance premium estimate of \$300. for increasing amount of coverage on all buildings.

Article 3. On motion of Dr. S. Feiner, seconded, it was voted that the sum of the proceeds from the insurance reimbursement, amounting to \$11,040.30 be raised and appropriated for the use of the School Board against such remodelling of the Town Hall building.
Adjournment.

LILLIAN M. YOUNG,
School Clerk

A true copy of record—Attest:

LILLIAN M. YOUNG,
School Clerk

THE STATE OF NEW HAMPSHIRE

School Warrant

To the Inhabitants of the School District in the Town of Ashland qualified to vote in District affairs:

You are hereby notified to meet at the Gymnasium in said District on the 6th day of March 1952, at 8 o'clock in the evening to act upon the following subjects:

- 1 To choose a Moderator for the coming year.
- 2 To choose a Clerk for the ensuing year.
- 3 To choose two members of the School Board for the ensuing three years.
- 3a To choose a Member of the School Board for one year.
- 4 To choose a Treasurer for the ensuing year.
- 5 To determine and appoint the salaries of the School Board and Truant Officer, and fix the compensation of any other officers or agents of the District.
- 6 To hear the reports of Agents, Auditors, Committees, or officers heretofore chosen, and pass any vote relating thereto.
- 7 To choose Agents, Auditors and Committees in relation to any subject embraced in this Warrant.
- 8 To see what sum of money the District will raise and appropriate for the support of schools, for the salaries of School District officials and agents, and for the payment of statutory obligations of the District, and to authorize the application against said appropriation of such sums as are estimated to be received from the state equalization fund together with other income: the School Board to certify to the Selectmen the balance between the estimated revenue and the appropriation, which balance is to be raised by taxes by the Town.

9 To see if the District will authorize or instruct the School Board to sell the land on which the school shop was located.

10 To transact any other business that may legally come before the meeting.

Given under our hands at said Ashland this 20th day of February, 1952.

SAMUEL FEINER
H. S. KAPLAN
FRANCIS DUFFY
LAURENT RUELL
E. A. BROWN

School Board of Ashland, N. H.

A true copy of Warrant—Attest:

SAMUEL FEINER
H. S. KAPLAN
FRANCIS DUFFY
LAURENT RUELL
E. A. BROWN

School Board of Ashland, N. H.

Annual Report of District Treasurer

Fiscal Year Ending June 30, 1951

Cash on hand June 30, 1950		\$ 4,273.94
Received from Selectmen:		
Current Appropriation		65,101.99
Received from State Treasurer:		
Federal Aid Funds	2,141.29	
National School Lunch	40.09	2,181.38
		<hr/>
Received from all other Sources		6,076.76
		<hr/>
Total amount available for fiscal year		77,634.07
Less School Board orders paid		78,158.57
		<hr/>
Overdraft as of June 30, 1951		\$ 524.50

LILLIAN M. YOUNG
District Treasurer

Schedule of Indebtedness For Ashland School District

Showing the Amounts and Dates of Interest and Principal
Payable on School District Bonds

(Interest computed at 2%)

Year	Principal Payable Oct. 1	Interest Payable April 1	Interest Payable Oct. 1	Total Annual Charge
1952	\$4,000.	\$420.	\$420.	\$4,840.
1953	4,000.	380.	380.	4,760.
1954	4,000.	340.	340.	4,680.
1955	4,000.	300.	300.	4,600.
1956	4,000.	260.	260.	4,520.
1957	4,000.	220.	220.	4,440.
1958	4,000.	180.	180.	4,360.
1959	4,000.	140.	140.	4,280.
1960	4,000.	100.	100.	4,200.
1961	4,000.	60.	60.	4,120.
1962	2,000.	20.	20.	2,040.
	<hr/>	<hr/>	<hr/>	<hr/>
TOTALS:	\$42,000.	\$2,420.	\$2,420.	\$46,840.

Financial Report of School Board

For the Year Ending June 30, 1951

Introductory Comment

Readers of the auditors' report on the following pages may be shocked to learn that the School Board has violated the laws of the State and overdrawn the school appropriation by more than \$7,000.

Believing that our School Board members are not crooks, but conscientious and public spirited citizens, I am prompted to insert these few words of unsolicited explanation.

At our Special District Meeting last May, the sum of \$6,442. was appropriated to pay teachers during the months of July and August. Such a deficiency appropriation in the past has been considered as available for immediate use. In order to complete the business of the current school year, checks for these teachers were written under the date of June 30, 1951. Certain other bills for repairs at the school were also paid on this date.

The auditors have brought to our attention the fact that under the Municipal Budget Act, money voted at the annual meeting cannot be used until the next fiscal year, or after July 1st following the meeting. The School Board's transgression, then, consisted of dating these checks June 30 instead of July 1.

ALMON W. BUSHNELL

Superintendent

DIVISION OF MUNICIPAL ACCOUNTING

State Tax Commission — Concord, N. H.

July 31, 1951

The School Board
Ashland School District
Ashland, New Hampshire

Gentlemen:

Submitted herewith is the report of an audit and examination of the accounts of the Ashland School District for the fiscal year ended June 30, 1951, which was made by this Division in accordance with the vote of the District. Exhibits as hereafter listed are included as part of the report.

Scope of Audit

Included in the examination and audit were the accounts and records of the School Board and the School District Treasurer.

Financial Statements

Comparative Balance Sheets: (Exhibit A)

Comparative Balance Sheets as of June 30, 1950 and June 30, 1951, are presented in Exhibit A. As indicated therein, the Net Debt decreased by \$4,411.62 during the fiscal year ended June 30, 1951.

Analysis of Change in Financial Condition: (Exhibit B)

An analysis of the change in financial condition of the School District during the fiscal year is made in Exhibit B, with the factors which caused the change indicated therein.

Comparative Statements of Appropriations and Expenditures—Estimated and Actual Revenues: (Exhibits C & D)

Comparative statements of appropriations and expenditures, estimated and actual revenues for the fiscal year ended June 30, 1951, are presented in Exhibits C and D. As indicated by the Budget Summary (Exhibit D), a net overdraft of appropriations of \$7,604.24, less a net revenue surplus of \$2,878.69, resulted in a net budget deficit of \$4,725.55.

Summary of Receipts and Expenditures: (Exhibit E)

A summary of receipts and expenditures for the fiscal year ended June 30, 1951, made up in accordance with the uniform classification of accounts, is included in Exhibit E. Proof of the Treasurer's balance, as of June 30, 1951, is indicated in Exhibit F.

General Comments

Appropriation Overdrafts:

The budget summary (Exhibit D) indicates:

Overdrafts of Appropriations	\$8,826.59
Unexpended Balances of Appropriations	1,222.35
	<hr/>
Net Overdraft of Appropriations	\$7,604.24

Section 5 of Chapter 52, Revised Laws of New Hampshire, as amended, (Municipal Budget Act) the provisions of which have been adopted by the Town of Ashland, provides as follows:

"5. Exceeding Appropriations. In towns adopting the provisions of this chapter, no board of selectmen, School board, commissioners of a village district wholly within said town, or other expending agency shall pay or agree to pay any money or incur any liability involving the expenditure of money for any purpose for which an appropriation has not been made, or in excess of any appropriation or allotment made to it, except for the purpose of paying judgments rendered against the town or school district or said village district, provided, however, that in case of sudden and unexpected emergency the selectmen or village commissioners on application to the tax commission and the school board on application to the state board of education, after hearing, may be given a certificate of emergency authorizing them to make such expenditure or incur such liability, provided that no such certificate of emergency shall be granted unless the budget committee of the town has approved the expenditure. In cases arising during the year following the annual town meeting where changes occur which make it unnecessary to use the amount appropriated for a specific purpose, an unexpended balance may be transferred by the board of selectmen or the school board or the village commissioners of such village district from one appropriation to another, provided the total amount expended for all purposes does not exceed the total amount appropriated at the town, school or village district meetings for all purposes."

It must be stated, therefore, that contrary to the provisions of Section 5 of the Municipal Budget Act,—(1) the expenditures of the School District exceeded total budgetary appropriations and (2) no application was made by the School Board to the State Board of Education for authority to exceed appropriations.

Conclusion :

. The provisions of Section 31, Chapter 211, of the Laws of 1939, require that this report or a summary of its essential features shall be published in the next annual district report. This letter of transmittal should be included in its entirety.

We extend our thanks to the officials of the Ashland School District for their assistance during the course of the audit.

Yours very truly,

HAROLD G. FOWLER, Director

Div. Mun. Accounting—State Tax Div.

Alan R. Matthews, Auditor

Hugh J. Cassidy, Accountant

July 31, 1951

CERTIFICATE OF AUDIT

This is to certify that we have examined and audited the accounts and records of the Ashland School District for the fiscal year ended June 30, 1951 and, subject to exceptions as noted in our report, found them to be in order. In our opinion the Exhibits included herewith reflect the true financial condition of the School District, together with the results of operation for the fiscal year ended June 30, 1951.

Respectfully submitted,

HAROLD G. FOWLER, Director
Div. Mun. Accounting—State Tax Div.

Alan R. Matthews, Auditor

Hugh J. Cassidy, Accountant

EXHIBIT A
ASHLAND SCHOOL DISTRICT

Comparative Balance Sheets
Fiscal Year Ended June 30, 1951

	Fiscal Yr. Ended June 30, '50	Fiscal Yr. Ended June 30, '51
Assets	(Revised)	
Treasurer's Cash on Hand:		
General Fund Account	\$4,273.94	—\$524.50
School Lunch Account (contra)	0.00	198.13
Accounts Receivable:		
State—Workshop Account	50.00	0.00
National School Lunch (contra)	21.51	86.18
Federal Aid—Hughes-Barden	1,148.08	0.00
Supervisory Union Accounts	169.89	0.00
Tuition—Willis Mack	0.00	63.14
Ashland Assembly Building		
Fund Balance (contra)	14,399.05	699.34
Total Assets	\$20,062.47	\$522.29
Net Debt	52,029.26	47,617.64
Total Assets and Net Debt	\$72,091.73	\$48,139.93
Liabilities:		
Accounts Payable:		
Payrolls for July & August	\$ 6,442.00	\$ 0.00
School Lunch Program:		
Unexpended Funds in Treas.		
General Fund Account	1,229.17	54.96
Treasurer's cash on hand (contra)	0.00	198.13
National School Lunch (contra)	21.51	86.18
Unexpended Appropriation Balance:		
New Equipment	0.00	1,101.32
Ashland Assembly Building		
Fund Balance (contra)	14,399.05	699.34
Bonds Outstanding	50,000.00	46,000.00
Total Liabilities	\$72,091.73	\$48,139.93

EXHIBIT B

Reconciliation of Decrease in Net Debt Fiscal Year Ended June 30, 1951

Net Debt—June 30, 1950	\$52,029.26	
Net Debt—June 30, 1951	47,617.64	
	<hr/>	
Decrease in Net Debt		\$4,411.62
Factors Affecting Decrease in Debt:		
Bonds Retired	\$4,000.00	
Accounts Payable Decrease	6,442.00	
	<hr/>	
		\$10,442.00
Factors Affecting Increase in Debt:		
Net Budget Deficit (Exhibit D)	\$4,725.55	
Accounts Receivable Decrease	1,304.83	
	<hr/>	
		6,030.38
		<hr/>
Net Decrease		\$4,411.62

Exhibit C

ASHLAND SCHOOL DISTRICT

Comparative Statement of Appropriations & Expenditures

Fiscal Year Ended June 30, 1951

Title of Account	Liabilities Forwarded from 1949-50	Appropriations 1950-51	Receipts and Reimbursements	Total Amount Available	Expenditures 1950-51	Unexpended Balances	Liabilities Forwarded to 1951-52
						Overdrawn	
Administration:							
Salaries of District Officers	\$	\$ 100.00	\$	\$ 100.00	\$ 115.00	\$ 15.00	\$
Superintendent's Salary (local share)		617.76		617.76	658.41	40.65	
Tax for State Wide supervision		662.00		662.00	662.00		
Salaries of Other Administrative Personnel		585.84		585.84	700.74	114.90	
Supplies & Expenses		726.39		726.39	851.21	124.82	
Instruction:							
Teachers' Salaries		39,550.00		39,550.00	42,546.82	2,996.82	
Principals' Salaries		1,200.00		1,200.00	4,420.94	3,220.94	
Books & Other Instructional Aids		1,150.00		1,150.00	1,048.36	101.64	
Scholars' Supplies		2,000.00		2,000.00	1,988.41	11.59	
Supplies & Other Expenses		500.00		500.00	458.79	41.21	
Operation of School Plant:							
Salaries of Janitors		3,000.00		3,000.00	2,843.88	156.12	
Fuel or Heat		3,200.00		3,200.00	2,705.56	494.44	
Water, Light, Supplies & Expenses		300.00		300.00	692.56	392.56	

Maintenance of School Plant:						
Repairs & Replacements	2,000.00	2,000.00	2,746.32			746.32
Auxiliary Activities:						
Health Supervision	525.00	525.00	502.63	22.37		
Transportation	2,100.00	2,100.00	2,100.00			
Special Activities & Special Funds:						
Special Activities	350.00	350.00	250.01	99.99		54.96
School Lunch (Federal & District Funds)	1,229.17	1,170.00	2,678.62	279.45		
Fixed Charges:						
Retirement						
Insurance, Treasurer's Bonds & Expenses	1,384.00	1,384.00	2,167.14			783.14
	1,000.00	1,000.00	705.01	294.99		
Capital Outlay:						
Additions & Improvements to Buildings	1,200.00	1,200.00	1,591.44			391.44
New Equipment	1,921.00	1,921.00	819.68			1,101.32
Debt & Interest:						
Principal of Debt	4,000.00	4,000.00	4,000.00			
Interest on Debt	960.00	960.00	960.00			
Totals	\$1,229.17	\$70,201.99	\$279.45	\$71,710.61	\$78,158.57	\$1,222.35
					\$8,826.59	\$1,156.28

EXHIBIT D **ASHLAND SCHOOL DISTRICT**

Comparative Statement of Estimated and Actual Revenue **Fiscal Year Ended June 30, 1951**

Source	Revenue		Excess	Deficit
	Estimated	Actual		
Federal Aid	\$ 800.00	\$2,141.29	\$1,341.29	0
Tuition	4,300.00	5,313.10	1,013.10	0
Reimbursements—School				
Union Accounts	0.00	163.89	169.89	0
Sale School & Shop Supplies	0.00	100.04	100.04	0
Refund—Ins. Premium	0.00	178.02	178.02	0
State—Workshop Account	0.00	50.00	50.00	0
Rent of Auditorium	0.00	20.00	20.00	0
Sale of Junk	0.00	3.35	3.35	0
Refund, a/c glass breakage	0.00	3.00	3.00	0
Total	\$5,100.00	\$7,978.69	\$2,878.69	0

Budget Summary

Overdrafts of Appropriations	\$8,826.59	
Unexpended Balances of Approp.	1,222.35	
Net Overdraft of Appropriations		\$7,604.24
Actual Revenues	\$7,978.69	
Estimated Revenues	5,100.00	
Net Revenue Surplus		2,878.69
Net Budget Deficit		\$4,725.55

EXHIBIT E
ASHLAND SCHOOL DISTRICT

Classified Statement of Receipts and Expenditures

Fiscal Year Ended June 30, 1951

Receipts:

Federal Aid:

Smith-Hughes & George-Barden	\$2,141.29	
National School Lunch	40.09	
	<hr/>	
		\$2,181.38

Local Taxation:

Current Appropriation	65,101.99
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Other Sources:

Tuition	5,313.10
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Other Items:

School Lunch (local receipts)	239.36	
School Union Accts. Reimbursed	169.89	
Sale of School & Shop Supplies	100.04	
Insurance Premium Refund	178.02	
Rent of Auditorium	20.00	
Sale of Junk	3.35	
Refund—a/c Breakage of Glass	3.00	
State—Workshop Account	50.00	
	<hr/>	
		763.66

Total Receipts from All Sources	\$73,360.13
Balance on Hand June 30, 1950	4,273.94

Grand Total	<hr/> \$77,634.07
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Expenditures:

Administration:

Salaries of District Officers	\$ 115.00	
Superintendent's Salary (local share)	658.41	
Tax for Statewide Supervision	662.00	
Salaries of other Adm. Personnel	700.74	
Supplies and Expenses	851.21	
	<hr/>	
		\$2,987.36

Instruction :

Teachers' Salaries	42,546.82
Principal's Salaries	4,420.94
Books & other Instructional Aids	1,048.36
Scholars' Supplies	1,988.41
Supplies and other Expenses	458.79

50,463.32

Operation of School Plant :

Salaries of Janitors	2,843.88
Fuel or heat	2,705.56
Water, Light, Supplies & Expenses	692.56

6,242.00

Maintenance of School Plant :

Repairs and Replacements	2,746.32
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Auxiliary Activities :

Health Supervision	502.63
Transportation	2,100.00

Special Activities & Special Funds :

Special Activities	250.01
School Lunch (Fed. & Dist. funds)	2,623.66

5,476.30

Fixed Charges :

Retirement	2,167.14
Insurance, Treas. Bonds & Expenses	705.01

2,872.15

Capital Outlay :

Additions & Improvements to Bldgs.	1,591.44
New Equipment	819.68

2,411.12

Debt and Interest :

Principal on Debt	4,000.00
Interest on Debt	960.00

4,960.00

Total Expenditures for All Purposes	\$78,158.57
Overdraft—June 30, 1951	524.50

Grand Total \$77,634.07

EXHIBIT F
ASHLAND SCHOOL DISTRICT

Summary of Receipts and Expenditures and
Proof of Treasurer's Balance
Fiscal Year Ended June 30, 1951

Balance on hand June 30, 1950	\$4,273.94	
Receipts during School Year	73,360.13	
	<hr/>	
		\$77,634.07
Expenditures during School Year		78,158.57
		<hr/>
Overdraft June 30, 1951		524.50

Proof of Treasurer's Balance

Balance in the Meredith Trust Co.		
as per Statement of June 29, 1951	\$6,131.99	
Add: Deposits—July 5, 1951	993.21	
	<hr/>	
		\$7,125.20
Less: Checks Outstanding		7,649.70
		<hr/>
Overdraft—June 30, 1951		524.50

EXHIBIT H
ASHLAND SCHOOL DISTRICT

Statement of Ashland School Assembly Building Account
Fiscal Year Ended June 30, 1951

Balance on hand June 30, 1950		\$14,399.05
Expenditures during School Year:		
Construction	\$12,681.83	
Equipment	1,017.88	
	<hr/>	
		13,699.71
		<hr/>
Balance on hand June 30, 1951		\$699.34

EXHIBIT I
ASHLAND SCHOOL DISTRICT

Statement of School Lunch Program Account

Fiscal Year Ended June 30, 1951

Receipts During School Year:

National School Lunch (State)	\$1,712.35
Local Sales	3,858.70
School District Appropriation	1,170.00

Transfers:

Transfer from General Funds to	
Current School Lunch Acct.	\$1,229.17
Transfer of Old Balances to	
Current School Lunch Acct.	399.09
	<hr/>
	1,628.26

	<hr/>
	\$8,369.31
Expenditures During School Year (*)	8,171.18
	<hr/>
Balance on Hand June 30, 1951	\$198.13

(*) Classification Detail not Available for Audit.

EXPLANATION

In the past it has been customary to print a detailed itemization of expenditures. In view of the State Auditors' statement above (Exhibit E), it was felt that a considerable savings could be made in the printing bill by omitting this itemization this year. However, the Board has on file and open to any citizen's inspection and study such an itemized breakdown of expenditures and will upon request be very glad to show this at any time.

(Signed) H. S. KAPLAN

Secretary

School Board's Budget for 1952-53

Expenditures Item	Actual Expenditures 1950-51	Adopted Budget 1951-52	School Board's Budget 1952-53	Budget Committee's Budget 1952-53
Administration				
Salaries of district officers	\$ 115.00	\$ 115.00	\$ 107.50	\$ 115.00
Supt.'s salary (local share)	653.41	889.31	1,056.70	1056.70
Tax for state wide supervision	662.00	658.00	622.00	622.00
Salaries of other administrative personnel	700.74	755.56	948.77	923.77
Supplies and expenses	851.21	734.79	958.40	958.40
Instruction				
High school teachers' salaries	21,881.52	21,800.00	23,860.00	23,860.00
Elementary teachers' salaries & substitutes	20,665.30	18,000.00	16,500.00	16,500.00
High, school principal's salary	2,210.45	3,900.00	3,750.00	3,750.00
Elementary principals' salaries	2,210.49	300.00	350.00	350.00
Books and other instruction aids, high	484.48	575.00)	1,250.00)	1,250.00
Books and other instruction aids, elementary	563.88	575.00)))
Scholars' supplies, high	1,403.42	1,000.00	1,200.00	1,200.00
Scholars' supplies, elementary	584.99	905.00	900.00	900.00
Supplies and other expenses, high	420.75	400.00	300.00	300.00
Supplies and other expenses, elementary	38.04	175.00	175.00	175.00
Operation of School Plant				
Salaries of janitors, high	1,864.86	1,600.00	1,600.00	1,600.00
Salaries of janitors, elementary	979.02	1,400.00	1,400.00	1,400.00
Fuel or heat, high	2,380.91	3,000.00)	3,500.00)	3,500.00
Fuel or heat, elementary	324.65	1,200.00)))

Water, light supplies and expenses, high	465.52	350.00	450.00	450.00
Water, light supplies and expenses, elementary	227.04	150.00	450.00	450.00
Maintenance of School Plant				
Repairs and replacements, high	2,495.61	1,300.00	1,300.00	1,300.00
Repairs and replacements, elementary	250.71	200.00))
Auxiliary Activities				
Health supervision, high	193.49	200.00	200.00	200.00
Health supervision, elementary	309.14	350.00	350.00	350.00
Transportation, elementary	2,100.00	2,300.00	2,300.00	2,300.00
Special activities and special funds, high & elementary	250.01	350.00	300.00	300.00
School lunch high,	1,311.83	520.00	520.00	520.00
School lunch elementary	1,311.83	1,040.00	1,040.00	1,040.00
Fixed Charges				
Teachers' retirement, high	1,083.57	1,300.00	2,448.40	2,448.40
Teachers' retirement, elementary	1,083.57	900.00))
Insurance, treas. bonds & expenses, high	248.00	700.00	3,772.50	3,772.50
Insurance, treas. bonds & expenses, elementary	457.01	300.00))
Contingency Fund			1,000.00	1,000.00
Capital Outlay				
Additions and improvements, high	393.84		800.00	800.00
Additions and improvements, elementary	1,194.60			
New equipment, high	419.15	1,000.00	1,000.00	1,000.00
New equipment, elementary	400.53)))
Deficiency Appropriation		6,442.00		
Debt and Interest				
Principal of debt	4,000.00	4,000.00	4,000.00	4,000.00
Interest on debt	950.00	880.00	800.00	800.00
Total Debt and Interest	\$78,158.57	\$80,264.66	\$79,109.27	\$79,191.77

Receipts		Actual	Adopted	School	Budget
Item		Receipts	Budget	Board's	Committee's
		1950-51	1951-52	Budget	Budget
				1952-53	1952-53
Balance (actual or estimated)		4,273.91		2,000.00	2,000.00
Federal aid		2,181.38	1,000.00	1,000.00	1,000.00
High school tuition		2,652.60	2,600.00	2,600.00	2,600.00
Elementary school tuition		2,660.50	1,400.00	1,400.00	1,400.00
Other		763.66	4,481.34		
Tot. Rec'ts Other Than Prop. Taxes		\$12,532.08	\$ 9,481.34	\$ 7,000.00	\$ 7,000.00
Dist. Assessment Raised or to be Raised by Property Taxes		\$65,101.99	\$70,783.32	\$72,109.27	\$72,191.77
Total Approp. Voted by Sch. Dist.		\$77,634.07	\$80,264.66	\$79,109.27	\$79,191.77

Report of Superintendent and Principal

Items of Interest

The total enrollment to date for the school year of 1951-52 is 317. The residence of these pupils shows that 280 are from Ashland, 24 from New Hampton, 8 from Holderness, 4 from Center Harbor and 1 from Bridgewater.

Of the class of 26 which graduated in June, 5 have continued their schooling, 2 have entered the Armed Services, and the rest have entered employment.

Scholarship honors were won by Mary Clark, Joyce Prince and Marilyn Bartlett.

A varied program of activities has been carried on. Dancing, personal typing, boys' cooking, airplane modeling, knitting and sewing, dramatics, glee club, band, and German are in operation at present.

The Pemi-Valley Fish and Game track meet held in October was won by Ashland high school.

The most successful project sponsored by the school to date was the Winter Carnival. The community gave whole-hearted support to this event and to the class of 1953 go our thanks for sponsoring it.

Eric Hughes represented the school at Boys State sponsored by the Legion. Carl Knowlton and Mary Kilgore represented A. H. S. at the U. N. Model Assembly at P.T.C. and were sponsored by the Ashland Booster Club.

Auto driving has been continued this year. The dual control car is furnished through the courtesy of Pease Motor Sales of Plymouth. Recent surveys show that a much smaller percentage of accidents with young people involved occur with those who have had courses in driving than with those who have not.

New Plans for Shop Work

On December 28, 1951, fire of undetermined origin totally destroyed the school shop. Since the fire, the students enrolled in the shop courses have devoted their time to the study of mechanical drawing and shop mathematics. Their classes have been held on the stage of the gymnasium.

On February 7, 1952, at special town and school district meetings, ownership of the old town hall was transferred from the town to the school district and the money received

from the insurance on the shop was appropriated for necessary remodeling of this structure. The contract for these improvements has been awarded to Colby Lyford who is beginning work this month on the buildings.

Curriculum Improvement

For many years, students graduating from Ashland's eighth grade have been permitted to choose their courses of study in high school. Some would elect college preparatory work; others, commercial, home economics and shop courses. Believing that youngsters of fourteen are too young to decide what their major field of study should be, the school board has authorized a program for the freshman year which would be uniform for all, with no electives. Four subjects are included in this new program: general science, civics, mathematics and English. In addition to these four, one period a day is devoted to a review of the fundamentals.

The remaining two periods of the school day are occupied in "exploratory courses." All the pupils have an opportunity for nine weeks or longer for short courses in typewriting, home economics, shop work, and Spanish.

It may be too early to tell whether or not this new program is better than the old. We are convinced that the review of the fundamentals, especially in reading, is paying good dividends and that our pupils will be able to do better work the next three years because of this training. The exploratory courses help the youngsters learn what their interests and abilities are and assist the teachers in guiding them in the proper choice of electives for the future.

Our Teaching Staff

Ashland has an unusually large percentage of new teachers this year (Harry L. Garnett, Norman Johnson, Ruth S. Joyce, Nancy Namaksy, Paizai Querim and Eleanor Nelson). In November, Norman Johnson, our coach and the teacher of science, was called into military service. Being unable to find a teacher of science and mathematics who was also qualified as an athletic coach, we have hired George Duval to teach these classes and Wilfred Robitaille, who graduated at Plymouth Teachers College in January, as coach of athletics on a part-time basis. We hope that next year it will be possible to find a regular teacher who can also carry on the athletic work.

State-wide Supervision

Occasionally it seems appropriate to explain in this report the New Hampshire state plan of school supervision. To many readers this is a familiar story, but others will find it new.

In New Hampshire all public schools are supervised by a superintendent who is chosen by the local school boards and employed by the State Board of Education. With the exception of the larger cities, the superintendent serves from two to eight school districts, which make up a "supervisory union." Ashland is on of the six towns in the Ashland-Meredith supervisory union, the others being Meredith, Center Harbor, Holderness, Moultonboro and Sandwich.

The superintendent's salary is paid in part by the state and in part by the local districts. Other expenses of his office, including the salary of a secretary, are paid entirely by the six districts in the union. The amount to be assessed for these purposes is determined by a meeting of the union board (all six school boards meeting together) which is usually held in December. The total union budget voted for the year 1952-53 is \$8,641. This is apportioned among the six districts on the basis of school enrollment and adjusted valuation. Ashland's share for the year 1952-53 is 25.1% of the total.

Teachers are Scarce

Fifty years ago a young man who wanted to work his way through school could stay out for a term or two and teach school to earn money. School boards did not think too much about finding teachers who were well trained..... anyone who was strong in discipline would do. "Teachers are born, not made," was a common saying.

Today parents are not content to have an unqualified teacher for their children. To be a teacher, one must have either a college degree or some experience in teaching. The most crucial problem of public education today is that of providing our children with teachers who are well qualified. Not enough teachers graduate from our state teachers colleges each year to fill the positions that are open, and this shortage is nation-wide. New Hampshire loses each year 100 or more of its teachers to other states that offer better salaries.

Two of the best ways to halt this trend and to set about holding our good teachers in New Hampshire, as well as recruiting young people to enter the profession, are to pay adequate salaries based upon a definitely established salary schedule and to provide satisfactory conditions of employment. Therefore, the State Board of Education has suggested that local school boards act at once to develop a salary schedule or guide for their school system. Those school boards which have already developed and adopted salary schedules can testify to their value and improved morale-building results.

In many districts, including Ashland, the school board has adopted a salary schedule which provides an annual increase for teachers who are doing satisfactory work. Under our schedule, a beginning salary of \$2,400 for a teacher with a bachelor's degree is provided, with an increase of \$100 annually for eight years.

For the year 1951-52, the average salary paid to teachers in New Hampshire is \$2,940. The average in the Ashland-Meredith union is \$2,514, and that of the Ashland teachers is \$2,564.

Respectfully submitted,
ALMON W. BUSHNELL, Superintendent
HOWARD R. KIMBALL, Principal

Table of Attendance Statistics

For School Year Ending June 30, 1951

School and Teacher	Number half days school in session	Total enrollment	Number of pupils (Av. membership)	Percent of Attendance	Pupils not absent or tardy entire year
Ashland High School	346	106	98.35	94.46	3
Ashland Junior High	346	57	56.56	94.41	4
Ashland Elementary					
Grade 6 Phyllis Smith	346	31	29.30	92.93	0
Grade 5 Frances Clay	346	31	30.23	94.91	2
Grade 4 Helen P. Thomas	346	34	32.50	93.33	0
Grade 3 Margaret Lynch	346	39	38.64	92.23	2
Grade 2 Rosealie Burrows	346	29	27.33	91.98	0
Grade 1 Martha Keniston	346	25	23.78	88.68	0
All Ashland Schools	346	352	336.71	93.74	11

Teaching Staff and School Enrollment

FALL TERM—1951

High School

	Enrollment
Grade 12	31
" 11	22
" 10	31
" 9	31
" 8	30
" 7	29

Teachers

Howard R. Kimball, Headmaster	Jesse L. Bartlett
Harry L. Garnett	Norman Johnson
Ruth Y. Kimball	Marion Murdough
Paizai Querim	Helen Thomas
Ruth S. Joyce	George H. Duval

Elementary

Grade 6	Phyllis Smith	28
" 5	Frances Clay	30
" 4	Eleanor Nelson	34
" 3	Margaret Lynch	27
" 2	Rosealie Frost	19
" 1	Martha Keniston	25
Total		337

Music Supervisor

Nancy Namaksy

Number of Tuition Pupils—Fall Term 1951

District of Residence	High School	Elementary
Bridgewater	1	4
Center Harbor		4
Holderness	3	4
New Hampton	4	22

Roll of Perfect Attendance

Not Absent or Tardy for Entire Year 1950-51

Marguerite LaBrie	Norman Marsh
Neal Bavis	Donald Marsh
Leona Shaw	Evelyn Smith
Kenneth Vachon	Leslie Wheeler
Beverly Evans	Priscilla Rollins
Christine Bilodeau	

Ashland High School Graduates—1951

Marilyn Bartlett	Clifton Davis
Clarence Boynton	Martha Boynton
Jean Carr	Shirley Champney
Mary Clark	Bernard Cote
Russell Cross	Harriet Dow
Newton Flanders	Florence Howe
Kathleen Hughes	Thelma Lyford
Raymond May	Dolores Micklon
Andre Paquette	Joyce Prince
Patricia Prince	James Rollins
Sheila St. Arnold	June Smith
Harvey Stewart	Williard Verrill
Elizabeth White	Barbara Smith

DETAILED INVENTORY

of the

Town of Ashland

New Hampshire

For the Year Ending

December 31, 1951

Detailed Inventory

Note: Property tax owners whose names are followed by (*) have received a tax abatement. For a complete list of all property tax abatements made by the Board of Selectmen please turn to page following inventory.

RESIDENT

NAME	Description and Value of Real and Personal Property	Total Valuation	Amount of Taxes
Abear, Henry, Est.	House, Mill St.	3,100	149.42
Abear, Martin J.	Homestead & Gar.	3,850	185.57
Addison, Clarence & Harriet	Hmstd. & Gar. Collins St.	2,250	108.45
American Oil Co.	2 Computing Pumps	300	14.46
Amsden, Orrin H.	Farm, Winona Rd 2 Oxen 1 Cow	800 200 100	53.02
Ashland Paper Mills, Inc.	Mills & Machinery Stock in Trade	105,000 58,000	7,856.60
Ashland Wood Products	Buildings Stock in Trade	2,200 1,508	
	Mills & Machinery	4,100	376.35
Avery, Orrin & Mary Elizabeth	Lot & House, N. Ashland	1,500	72.30
Avery, Bernard	Land & Barn, Union Bridge 2 Horses 2 Portable Mills Wood & Lumber	800 100 2,250 90	156.17
Avery, Annie B. *	Farm & Land, Winona Rd.	3,000	96.40
Avery, Edna	Land, N. Ashland	100	4.82
Avery, Harry C.	Home, E. Main 3 Horses	2,000 250	108.45
Avery, Fred	Land, Winona Rd.	500	24.10
Avery, Raymond	House, E. Main St.	1,900	91.58
Avery, Richard S.	Land, Union Bridge Deane & Baeman Land	300 1,350	79.53
Associated Med. Center	Office & Apart.	6,300	303.66
Atkinson Oil Co.	3 Pumps & 2 Tanks	450	21.69
Ash, Carroll	Home, Spring St.	3,300	110.86
Baker, Henry L.	Boat	250	12.05
Baker, Avis	Camp & Pasture	300	14.46
Baker, Avis & Gladys	Hmstd, Thompson St.	4,400	212.08
Baker, Basil M.	Home, Glove St.	2,200	106.04
Baker, Theron B. *	Home, Winter St.	3,300	110.86
Barnier, Leon	House, & Store Mill St.	2500	
	Stock in Trade	2000	216.90
Batchelder, Harry C.	Blanchard Farm Eastman Farm & Brown Pasture 24 Cows 2 Neat Stock	3900 3300 3030 150	500.32

RESIDENT

NAME	Description and Value of Real and Personal Property	Total Valuation	Amount of Taxes
Batchelder, Fannie, Heirs	Homestead 8700		
	House & Lot Carr Ave 250		
	Woodlot 255		
	1/2 Lake Lot 900	10,105	487.06
Baker, Harold & Marion *	1/6 House, W. Main St. 862		
	House Lot No. 3, Deane Field 250	1,112	5.40
Baker, Richard & June *	Brunt House, Church St. 3,300		110.86
Bastow, Percy	Hmstd. Highland St. 7200		
	Boat 100	7,300	351.86
Barnier, Almedia	House, W. Main St. 2,200		106.04
Bavis, Clifton	Home, River St. 3,300		159.06
Beaman, Ralph L.	House, Depot St. 3,000		144.60
Bellavance, Peter	Home & Shop, Washington St. 3,500		168.70
Berry, Irene L. *	House, Garage, Carr Ave. 2,800		86.76
Bickford, Edna *	House Lots 1 & 2 Deane Field 500		
	1/2 Home, W. Main St. 2585	3085	4.10
Bickford, Earl & Christine *	House Lot No. 5 Deane Fld. 250		
	1/6 House, W. Main St. 862	1,112	5.40
Bilodeau, Adele E.	Hmstd. Thompson St. 1,320		
	Tenement Thompson St. 1,700	3,020	145.56
Bilodeau, Alfred T.	Boat House & Land 600		
	Home & Gar. 1,700	2,300	110.86
Bickford, Archie *	Smith Farm Lambert Rd. 700		
	1 Horse 50	750	
Bilodeau, Clara L.	Hmstd., E. Main St. 2,000		96.40
Bilodeau, Theodore J.	Land Thompson St. 550		
	Hmstd. Thompson St. 3,050	3,600	173.52
Bilodeau, John A.	Store & Apt., Main St. 3,500		
	Block Monument Sq. 2,500		
	Lewis Land 100		
	Stock in Trade 2,300	8,400	404.88
Bilodeau, Theodore P & Mary	Morrison House, Mill St. 2,200	2,200	106.04
Bilodeau, Leo & Beverly *	Land, Thompson St. 250		
	Turkey House 400		
	Hmstd. Mill St. 1,550	2,200	57.84
Blake, Albert P.	Stock in Trade 500		24.10
Blake, Margaret M.	Shop 400		
	Hmstd. Cottage St. 3,100	3,500	168.70
Berry, Lawrence & Aura *	Marcena Blake House, Thompson St. 4,000		144.60
Blanchard, Darrell	House, Mill St. 2,000		96.40
Boisvert, Arthur & Elizabeth *	Morrison House, Thom. St. 3,100		101.22
Boisvert, Joseph	Hmstd. Thompson St. 3,300		159.06
Boone, Robert & Philip	Camp & Land, Squam Lake 2,800		134.96
Boone, Robert C.	Camp & Land, Squam Lake 2,600		125.32
Boynton, Elbridge & Elsie	Guyotte Ten House Mill St. 2,000		96.40

RESIDENT

NAME	Description and Value of Real and Personal Property	Total Valuation	Amount of Taxes
Boynnton, Robert & Edna	Brown House, Depot St. 2,000 2 Cows 210	2,210	106.52
Brady, Agnes	House, Mill St. 1,200 Land 100	1,300	62.66
Brazeau, Alfred & Delcie	Land, Washington St. House, 450 Washington St. 2,200	2,650	127.73
Brace, Leonard F.	House, N. H. Road 1,100		53.02
Boston & Maine R.R.	Land & Bldgs. 1,700		81.94
Brett, Alton	Hmstd. Highland St. 1,100		53.02
Brock, Louise	Hmstd. Highland St. 3,800		183.16
Brogan, Mabel	Land, near Legion Home 300		14.46
Brown, Bertha C.	House, Pleasant St. 6,600		318.12
Brown, Walter H. & Edith H.	Foss House, Wash St. 2,500		120.50
Brown, Bertha P.	Home & Store, Winter St. 1,700 Stock in Trade 2,500	4,200	202.44
Brown, E. Forrest	Camp, Leavitt Rd. 900		43.38
Brown, George I. ,	Cotton Land, Lot No. 6 180 Hmstd. Carr Ave. 3,520	3,700	178.34
Brown, Howard R. *	House, Winter St. 2,200		57.84
Brown, Roger R.	House, Winter St. 2,200		106.04
Brown, Robert J.	Store House at Depot 400	400	19.28
Brown, William A. & Gertrude B.	Hmstd. Winter St. 3,600		173.52
Brown, Stella	House, Winter St. 2,800		134.96
Brown, Walter B.	House, Hill St. 4,500 Garage, Gordon St. 600 Deane Lot 50	5,150	248.23
Brunt, George H. *	Home, Pleasant St. 4,400		163.88
Breckles,, Emma S. *	Hmstd. School St. 2,200		57.84
Bryant, Fred L. Heirs	House & Land, Thompson St. 700		33.74
Bump, Curtis G.	Hmstd. Depot St. 4,000		192.80
Bump, Donald ,	Land, Highland St. 15		.72
Bauba, Anna F.	Black Swan Tea Room 3,000		144.60
Bean, Hazen R. & Madaline	Cote Farm & Buildings, Thompson St. 5,000		241.00
Bickford, Maurice *	Hmstd. Spring St. 2,500 House & Land Thompson St. 300	2,800	130.14
Bessom, Frank S. & Ida E.	Sam Holmes Farm 2,700		130.14
Boynnton, Richard *	Puccetti House, River St. 1,100		4.82
Brissman, Harry L. & Julia L.	Camp & Lot Squam Lake 1,800		86.76
Beers, H. F.	Currier Farm, N. Ashland 1,450		69.89
Biddiscombe, Wm. G.	Duregan House 1,600		77.12
Buettner, Charles A.	Moxley Camp & Land, N. Ashland 750		36.15
Bilodeau, Theodule	Eleanor Normand House, W. Main St. 800		38.56
Bailey, William	Stock in Trade 3,500		168.70

RESIDENT

NAME	Description and Value of Real and Personal Property	Total Valuation	Amount of Taxes
Boulia & Gorrell	Lumber	15,558	749.91
Brown, Helen M. & Edward A. *	House, Highland St.	4,400	163.88
Brown, Phyllis *	Power Shovel 1,000 House & Land, W. Main 2,000	3,000	96.40
Bousiere, Louis	Boat	300	14.46
Bean & Symonds	Lumber	2,870	138.36
Bilodeau, Alfred & Thomas	C. Sanborn Farm	1,725	83.15
Backley, Leila & Harold	Camp, Little Squam	1,800	86.76
Campbell, George	Land & Bldgs., W. Main	1,600	77.12
Campbell, George & Mabel	House, Winter St.	5,000	241.00
Carr, Alvah	Camp & Land 600 Stock in Trade 2,000 Machinery 5,000	7,600	366.32
Copenhaver, L. B. & Rosemary	Camp, Little Squam	2,500	120.50
Calley, Lester	Garage 100 House 3,300	3,400	163.88
Calley, Chas. M.	Garage, River St.	1,700	81.94
Calley, Maude	Homestead, River St.	6,000	289.20
Calley, Roger H. *	House 2,500 Camp on Howe Land 600 Evans Cove Land 100 Shop 300	3,500	120.50
Carter, Almon C.	House, Collins St.	1,500	72.30
Cilley, Olive	Hmstd., School St.	2,800	134.96
Chase, Ora & Lillian	Farm, N. Ashland 2,000 3 Horses 150 2 Cows 100	2,250	108.45
Clark, Edna M.	Hmstd. Winona Rd.	4,950	238.59
Commanger, James	River Brink Cabins	2,000	96.40
Cooley, Bessie	Hmstd., Thompson St.	3,300	159.06
Cote, Albert E. & Odile F.	Bennett Block 7,000 Hmstd. Highland St. 4,400 Packard House 6,000 Land near Packards 600 Stock in Trade 4,000	22,000	1060.40
Cote, John E. & Elmer Goud *	Farm, Collins St.	3,750	132.55
Cote, George T.	Hmstd. Winona Rd. 3,000 Cottage, Squam Lake 2,500	5,500	265.10
Cote, John H.	Hmstd., Cottage St.	2,750	132.55
Cotton, Cora H.	Hmstd., River St.	3,300	159.06
Crawford, Ernest & Ruth *	Land, Depot St. 250 Hmstd., Winter St. 3,000	3,250	108.45
Cross, Margurete	House, Collins St.	450	21.69
Cross, Lester O.	House	250	12.05
Crowley, Carl & Grace	Storehouse & Land 700 Homestead 3,000	3,700	178.34

RESIDENT

NAME	Description and Value of Real and Personal Property	Total Valuation	Amount of Taxes
Crane, Helen C.	Cottage, Highland St. 565 House, Highland St. 5,000 Eastman Land 100 Blanchard Land 390 Land on Owl Brook 275 Macauley Land 650 Land on River St. 500 Brock Farm 2,000	9,480	456.94
Chaisson, Auroi & Florence *	Thomas Shepard House	4,500	168.70
Crawford, Emma *	House on Spring St.	3,300	110.86
Creighton, Marion	House, Mechanic St. 300 House, Thompson St. 3,000 Land, River St. 75 Land, W. Main St. 125	3,500	168.70
Cotton, John M.	House	1,650	79.53
Community Oil Co.	4 Electric Pumps	600	28.92
Carey, Leslie	Homestead, Highland	6,100	294.02
Cushing, Wallace	Lot, Squam Lake	1,150	55.43
Cote, Vincent *	Nichols Homestead	5,500	216.90
Cummings, Arnold *	Stock in Trade	311.40	
Daft, A. C.	Cottage, Leavitt Rd.	3,500	168.70
Dame, Sherburne	Homestead, Winter St.	2,750	132.55
Dacey, Arthur R.	House, Winter St.	2,000	96.40
Dacey, Delia, Heirs	House, Glove St.	1,650	79.53
Dion, Lorenzo *	House, Mill St. 3,100 Boat House 100 Boat 100	3,300	110.86
Dow, Samuel	House, Pleasant St.	2,750	132.55
Dow, Harriet V.	House, Thompson St.	2,200	106.04
Dow, Margurete	Shop 600 House 2,500	3,100	149.42
Downing, Thomas & Mrs. *	House & Lot Thompson St.	1,000	
Doggett, Edward & Joan	House, Highland St. 4,500 House Lot No. 6 Deane Field 250 Boat 1,000	5,750	277.15
Dudley, William	Camp, Leavitt Rd.	2,365	113.99
Duffy, Francis	Hmstd., E. Main St.	5,000	241.00
Dupuis, Patrick	House, Winter St.	2,750	132.55
Duclos, Ernest Jr.	Land, Hill & Mill	110	5.30
Duclos, Joseph A.	House, W. Main St.	3,520	169.66
Dinger, Charles *	House, W. Main	2,000	48.20
Downer, Roger *	Harriman House	3,300	110.86
Delory, William	Morton House	1,800	86.76
Darling, Perly O.	Land & Camp W. Main	600	28.92
Downing, Thos. *	Camp 100 House, Thompson St. 1,000	1,100	4.82
Eastman, Alice *	Homestead, W. Main	2,550	74.71
Eastman, Ila B.	Land, River St. 350 Home, River St. 2,000	2,350	113.27
Eastman, Malcolm	House, River St.	2,750	132.55

RESIDENT

NAME	Description and Value of Real and Personal Property	Total Valuation	Amount of Taxes
Eastman, Robert H.	Block, Main St. 3,000 Garage 750	5,750	277.15
Eastman, Ruth & Philip *	Stock in Trade 2,000 3 Cabins, River St. 2,000 House and Land, Glove St. 2,850	4,850	185.57
Eastman, Helen V.	House, River St. 1,100		53.02
Estes, Frank	Homestead, Depot St. 3,300		159.06
Esso Standard Oil	3 Pumps 450		21.69
Ernest, John R.	Hmstd., Highland St. 4,500 Tenement, Highland St. 2,800 Tenement Pleasant St. 1,700 Tenement, Pleasant St. 4,500 Garage, River St. 550 Shop 500	14,550	701.31
Eastern Grain Co.	Store House near Depot 750 Building, Winter St. 12,000 Stock in Trade 29,387	42,137	2,031.02
Eastern Lumber Co.	Lumber 1,065		51.33
Field, Logan S.	Camp Robin Hood 2,200		106.04
Feiner, Samuel	Hmstd., Highland St. 7,150		344.63
Fifield, E. Gertrude	Block, Main St. 4,000 Tenement, Highland 5,200 Stock in Trade 2,600	11,800	568.76
Fifield, Louie V.	House, Highland 5,000		241.00
First National Stores	Stock in Trade 6,161.88		297.00
Flanders, Charles M.	Ricker Land 50 House, Murray St. 1,800	1,850	89.17
Flanders, Lawrence	House, Carr Ave 2,200		106.04
Flanders, Gilbert & Ethel	Warner House, Depot St. 3,300		159.06
Fleming, Frank	Home, Church St. 2,750		132.55
Fleming, James H.	Home, Washington St. 4,300		207.26
Forbes, Joseph *	House, Mill St. 3,300		159.66
Franconia Theatre Corp.	Theatre, Main St. 5,000		241.00
French, Charles & Elsie	Cottage & Land Leavitt Rd. 4,000		192.80
Gamache, Rosanna	House, E. Main St. 3,100		149.42
Garrick, William & Mildred *	Tenement House 2,750		84.35
Gault, George	House & Land, School St. 2,200		106.04
Gingras, Clifford & Gertrude	Harry Cote Black 6,500		313.30
Gingras, Hiram *	Farmer House 1,850		40.97
Gilbert, Wilkins	House & Lot, Collins St. 400		19.28
Gignac, Gregoire, Heirs	House W. Main St. 1,650		79.53
Goddard, L. M.	Garage & Land 150 Barn, E. Main St. 680	830	40.00
Goddard, Carrie	House, Pleasant St. 2,750		132.55
Gordon, Richard L.	Shepard Land 600 Hmstd. Highland St. 4,200	4,800	231.36

RESIDENT

NAME	Description and Value of Real and Personal Property	Total Valuation	Amount of Taxes
Glidden, Lawson	Hmstd., Highland St. Land, River St. & Building Land, River St. 6 Horses 1 Cow 1 Boat	7,700 1,700 900 600 300 500	 11,700 563.94
Gotham, Mary	Homestead	4,950	238.59
Gray, Earl & Rena *	Home, Collins St.	1,850	40.97
Graton, Doris	Gravel Pit 2 Cabins	250 1,000	
Griffin, Julia	House at Little Squam	1,500	2,750 132.55
Greenleaf, John	Heath Farm	3,000	144.60
Gunn, Addie G.	Moore Farm	250	12.05
Guyotte, Dona E.	Homestead, School St.	3,300	159.06
Guyotte, Arthur	Block, Main St. Hmstd., Highland St. House, Hill St. House off Hill St. House, W. Main St.	6,200 7,000 3,300 5,000 3,500	13,200 636.24 11,800 568.76
Guyotte, Mary L.	House, Main St.	2,200	106.04
Guyotte, Albert *	House, Main St.	2,750	84.35
Guyotte, J. Roger & Irma	House, Hill St.	3,300	159.06
Guyotte, J. Roger	Stock in Trade	2,000	96.40
Guyotte, Philip *	Homestead, Mill St.	2,750	84.35
Guyotte, Howard & Irene	House, Glove St. Stock in Trade	2,250 675	2,925 140.99
Gushea, Herbert *	Lot 58 x 50 Camp, Pease Shore	50 1,500	
Greber, Clemens & Joseph	Previdi Block Stock in Trade	4,500 3,428	7,928 352.13
Gigliotti, Anthony	Clough House & Gas. Sta.	2,250	108.45
Grafton Lodge I.O.O.F.	I.O.O.F. Block	11,000	530.20
Garneau, Ronald J. *	Central Block	6,600	269.92
Gulf Oil Corp.	Pumps	450	21.69
Green, Mildred S.	Gift Shop & Garage Eastman Farm	3,500 2,800	
Gregorovic, Rudy & Mary	Stock in Trade	1,400	7,700 371.14
Hall, Charles	Lot, W. Main St. Land, Spring St. House, Spring St.	100 450 2,750	4.82 3,200 154.24
Hall, Lewis P.	State Land Hmstd., E. Main St.	450 1,200	1,650 79.53
Harriman, Arthur L.	Boat House Block, Main St. Hmstd., E. Main St. 1 Boat	150 2,550 2,300 100	5,100 245.82
Harrington, Jennie	House, Hill St.	3,000	144.60
Hartwell, Carrie E.	House, E. Main St.	2,750	132.55
Heath, Sarah M.	Camp rear Sawmill Huckins Land & Barn Homestead & Garage	110 590 1,700	2,400 115.68
Hickey, Cedric *	House, Land, Thmp. St.	700	
Hillsberg, Alex	Boat	200	9.64

RESIDENT

NAME	Description and Value of Real and Personal Property	Total Valuation	Amount of Taxes
Hill, Raymond I.	Hmstd. River St.	1,500	72.30
Hinds, Clarence & Clara M. *	Hmstd., Thompson St.	1,500	24.10
Hinds, James C.	Homestead, Carr Ave.	1,800	38.56
Howe, David P.	Woodlot	150	7.23
Holland, Anna M.	Homestead, N. H. Road	3,850	185.57
Horrigan, Margaret	Homestead, River St.	4,400	212.08
Hughes, Bert K.	Hen House	350	
	Jacques Land	60	410
Hughes Gladys	House off School St.	2000	96.40
Hughes, Melville & Romenia	Hmstd., Highland St.	5,500	265.10
Hughes, Elmer & Mary W.	House, School St.	4,200	
	Woodlot	100	
	6 Cabins, Squam Lake	4,500	8,800
Hutchins, Iva M.	Baker Pasture	120	424.16
	Hmstd., Murray St.	1,600	1,720
Huckins, Herman A.	Hmstd., Thompson St.	2,000	82.90
Huckins, Frank S.	Hmstd., Cottage St.	3,100	96.40
Huckins, Herman & Ada			149.42
Haines, Grace			
Eastman	Hmstd., River St.	3,000	144.60
Huckins, Milton	Woodlot, No. Ashland	300	14.46
Huckins, Clarence W.	Land N. Ashland	100	4.82
Hubbell, Adelaide	Cottage	1,500	
	Hmstd. Lake	4,000	5,500
Harriman, James & Katherine	Home, Highland St.	4,400	265.10
Heath, Elizabeth	Camp N. H. Road	350	212.08
Hubbard, R. K.	Boat	1,800	16.87
Hutchins, Nelson	Holmes Farm	400	86.76
Heinstrom, Edward * & Theda *	House, Gordon St.	1,220	19.28
	House, Carr Ave.	2,750	
	2 Tenement House	2,500	6,470
Holmes, Agnes	House & Lot, Mill St.	3,300	215.45
Hartley, Eugene L.	Leavitt Farm	1,700	159.06
Hartwell, Arthur F.	Samuel Maine House		81.94
	Highland St.	3,500	
Hilz, Willard	Bldg. on Blocks	250	168.70
	House & Land, W. Main	1,200	1,450
Hall, Lewis, Jr.	Shop & Land		69.89
	Washington St.	150	
Jacques, Rose *	House, School St.	2,450	7.23
Johnson, Ethel	Hmstd., Highland St.	3,800	69.89
Johnson Lumber Co.	Pratt, Land, Hicks Hill	400	185.16
Johnson, John	Camp, Pease Shore	2,200	19.28
Jordon, Marie G.	Restaurant & Block	3,000	106.04
			144.60

RESIDENT				
NAME	Description and Value of Real and Personal Property		Total Valuation	Amount of Taxes
Jardon, Clarence *	Land & Cellar, Thompson St.	500		
	Kilgallon House, School Street	1650		
	Woodlot, Peary Hill			
	Land	110	2,260	60.73
Jarvis, Albert	Homestead, School St.	600		
	Dion House, W. Main	1,500	2,100	101.22
Johnson Edna	Plumber House		5,000	241.00
Johnson, H. T.	Boat		900	43.39
Kahler, Albion	Land, River St.		350	16.87
Kahler, Annie C.	Home, Highland St.		6,600	318.12
Kaplan, Hyman	Hmstd., Highland St.	4,950		
	Boat	500	5,450	262.69
Kelley, Harry	Home, W. Main St.	2500		
	Camp	500	3,000	144.60
Kelley, Truman E. & Lillian M. *	House, River St.		1,350	16.87
Kimball, Edwin	Hmstd., Seven Pines Rd.		1,300	62.66
Kimball, Frank A.	Block, Main St.		3,000	144.60
Kimball, Gladys E. & Roscoe & L. S. Mer- rill	Cottage	900		
	Merrill House, 7 pines	1,100	2,000	96.40
King, Charles	House & Land, Thmp. St.		800	38.56
Kloss, Anna	Cottage & Land, Squam Lake	3,300		
	Boat	400	3,700	178.34
Knowlton, Grace, Heirs	Hmstd., Highland St.		4,650	224.13
Knowlton, Harold E.	House, Washington St.		900	43.38
Kelley, Vernon	Camp & Lot Pease Shore		3,100	149.42
Kimball, Cristie & Caldon	Camp & Land, Evans Cove		2,800	134.96
Lambert, Frank	Farm	1,160		
	2 Horses	150		
	2 Cows	220	1,530	73.75
Lamond, Josie M.	Land, Mill St.	200		
	Garage	650		
	Homestead	1,650	2,500	120.50
Landroche, Arthur M.	Homestead, River St.		1,000	48.20
Landroche, Maxim R. *	Home, W. Main St. & Barn		3,200	106.04
Landroche, Alphonse *	Home, Elm St.		2,750	84.35
Leavitt, Guy	Home, Cottage St.	3,300		
	Stock in Trade	1,000	4,300	207.26
Lee, Lawrence *	Home, Depot St.	3,000		
	1 Cow	100	3,100	101.22
Longley, Celestian & Marion	House, N. Ashland		2,200	106.04
Lord, Winfield C. *	House & Garage, River St.		2,000	48.20
Lyford, Colby R.	Land, River St.	850		
	Hmstd. N. H. Road	2,750		
	Cox Woodlot	200	3,800	183.16
Lyublanovits, Peter & Josephine	2 Cabins	1,000		
	House, W. Main St.	3,000	4,000	192.80

RESIDENT

NAME	Description and Value of Real and Personal Property	Total Valuation	Amount of Taxes
Lott, Willis R. *	House & Lot, N. Ashland	1,100	4.82
LaBrique, Merrick * & Beverly*	House & Land	1,800	—
LaBrique, Mary	House & Land, Church St.	3,650	175.93
Lessard, Edgar E.	Camp, Pease Shore	2,000	96.40
Levoy, Milan	Stock in Trade	675	32.54
Mabry, Anna C.	Camp, Little Squam	1,950	
	Volpe Camp	2,750	
	Camp, Little Squam	2,050	6,750
	House, Mill St.	2,750	325.35
Mailhot, Jennie			132.55
Marden, Lawrence & Genevieve	McMillian Land & Camp	2,500	120.50
Minnon, Noie *	House, N. H. Road	1,000	—
Morse, Robert L.	House, Thompson St.	2,750	132.55
Moran, Wm. B., Jr.	Moran Block	4,400	
	Stock in Trade	150	4,550
	Pepin Farm & Orchard	4,950	219.31
Morton, Alfred	Cotton Land	1,500	
	Tilton & Brace Land	300	
	Brogan Farm	500	7,250
Morton, Philip I.	House, River St.	2,750	349.45
Morton, May D.	Woodlot, Avery Road	350	132.55
Merrill, Francis	Land, Washington St.	220	16.87
	House, E. Main	2530	2750
Mudget, Donald	House, off Carr Ave.	1,435	132.55
Mednitsky, Vina	Land	200	69.17
Myre, Peder	Owl Brook Farm	2,500	9.64
McLoud	Gilpatrick Farm	3,500	120.50
Murry, Hester, Est.	Homestead, E. Main	4,400	168.70
Moulton, Mabel T.	House, School St.	2,400	212.08
MacIntosh, Margaret	Cottage	1,000	115.68
	Garage	200	
		1,200	57.84
Meehan, William T. & Anna T.	House, Hill & Depot	2,200	106.04
MacNamara, Daniel & Lorraine	Porter Block	5,300	255.46
Mansfield, Edgar	House Lot, Winona Rd.	2,000	96.40
Marcroft, Samuel, Sr. & Clara	House, Winter St.	2,750	132.55
Marvin, Bernard A.	Boat	300	14.46
Marcroft, Samuel, Jr. & Virginia *	Building Lot No. 8	250	—
Marchi, James M. & Josephne D. *	Julia Nichols House	3,850	137.37
Maine, Norman P. *	House & Lot, Wash. St.	2,750	84.35
McAllister, Corey E. & Ada F. *	Land & House, Winona Road	2,400	67.48
Morin, Henry & Evelyn	Carl Harris House	2,200	106.04
Marcroft, Charles & Violet R.	House, Thomp. St.	2,200	106.04
Martin, Bert A.	House, Depot St.	3,500	168.70
May, Raymond	House, River St.	2,750	132.55

RESIDENT

NAME	Description and Value of Real and Personal Property	Total Valuation	Amount of Taxes
MacKay, Richard & Evelyn *	Bilodeau House, Hill St.	3,500	120.50
McMillan, Effie & Helen	Cottage & Land	3,250	156.65
McGlone, Roger J. *	Homestead, Main St.	4,400	163.88
Macroft, Arthur & Grace *	House Lot No. 7 Deane Field		
Meredith Trust Co.	Bank Building	8,800	424.16
Merrill, Richard B. *	Hmstd. School St.	2,200	57.84
Methodist Society	House, Hill St.	2,475	119.30
McDonald, Donald & Effie	Camp, Highland St. Farm	2,200 2,400	
Mills, Floyd, Sr., & Caroline *	Hmstd. N. H. Road 2 Cows 10 Fowl	1,900 185 10	221.72
Micklon, Raymond J. *	Hmstd. Winona Rd.	4,950	190.39
Macroft, Roger & Mildred *	1/6 share House, W. Main House Lot No. 4 Deane Field	862 250	
Mitchell, Eugene *	Home, Washington St.	1,112	5.40
Mitchell, Mabel	Woodlot	3,400	115.68
Morrill, George H.	1 Horse	150	7.23
Morrell, Joseph N.	Home, Carr Ave.	50	2.41
Morrell, Edward *	Home, River St.	2,500	120.50
Morrill, Mary B.	Farm, Thompson St.	1,300	14.46
Mt. Prospect Lodge	Shepard Block, Main St.	3,000	144.60
Morrison, Clifton	Woodlot	27,500	1,325.50
Morrison, Ruth E.	House, Highland St.	150	7.23
Morse, Harvey J.	Hmstd. Winter St.	6,000	289.20
Massie, George F. & Florence	Boone Camp	2,900	139.78
MacKay, Malcolm & Barbara *	House	1,300	62.66
McKay, Walter *	Camp, N. H. Road	1,400	19.28
McLeod, Frank R. & Bertha	Lot 500x200 N. Ashland	150	
Mills, Floyd S., Jr. *	House & Lot, Wash. St.	200	9.64
Nichols, Blanche, Est.	House, Main St.	1,500	24.10
N. H. Electric Coop.	5.73 miles lines	3,850	185.57
Neilsen, Knud & Mary	Pasture & Woodlot Hmstd., Highland St.	1,719 5,200	82.86
Neilsen, Knud	Playhouse	50	
Newlin, Kenneth & Genevieve	Stock in Trade Incomplete Cafe Kimball House, River St.	300 6,000 1,000 3,000	267.51 289.20
Norman, Wm. & Dorothy	House, Winter St.	4,000	192.80
Ober, Allen K.	Avery Woodlot Eastman Lot Stevens Field Farm 1 Cow	225 225 300 4,000 125	120.50
		4,875	234.98

RESIDENT

NAME	Description and Value of Real and Personal Property	Total Valuation	Amount of Taxes
Ober, George & Son *	4 Cabins \$1000		
	5 Cabins \$ 500	6,500	
	Knotty Pine & Cabin	4,000	
	House	1,800	
	Land	100	
	Stock in Trade	400	
	Filling Station	2,500	15,300 641.06
Olkonen, Reemi	Boat	100	4.82
	Hmstd. Highland St.	7,150	
Orton, Leon M.	Boat	300	7,450 359.09
	Novelty Shop, Calley House	6,000	289.20
Ogle, Frederick R.	Land, Squam Lake	800	38.56
Olmstead, Dr. Shirley	Bungalow	3,300	
Packard, Pauline	Home	37,950	41,250 1,988.25
Packard, L W. Inc.	Stock in Trade	288,769	
	Mills & Machinery	235,140	523,901 25,252.45
Pauquette, Sylvia	Homestead	2,200	106.04
Parkhurst, George	House, Washington St.	3,850	185.57
Paquette, Ernest J.	Hmstd. Thompson St.	2,750	132.55
Page, Albert, Jr. *	House, near Paper Mill	200	
Porter, Quincy	Boat	250	12.05
Patterson, Delma Heirs	Hmstd. Washington St.	3,100	149.42
Pearson, Herman	Homestead	2,000	
	Calley Lot, N. Ashland	70	
	Gilpatrick Lot 18x80 Rds.	100	2,170 104.59
Pease, Mary E. & Benj. F. Heirs	Hmstd. Squam Lake	8,000	385.60
Pease, Brett & Ira	½ Mill Lot	850	40.97
Pease, Harl	2 Camp Lots	2,000	96.40
Peaslee, Edna	Hmstd. River St.	1,650	79.53
Popin, Dorothy E. & Wilfred D. *	May Straw House, Mon. Sq.	3,300	110.86
	Hmstd. W. Main St.	2,200	106.04
Perry, Annie C.	Boathouse & Boat	200	9.64
Platt, Chas.	Homestead	4,950	
	House	550	
	2 Tenement House	3,300	8,800 424.16
	Hmstd., Squam Lake	4,400	
Plant, Elmer R.	Holderness School Land	330	
	Sanborn Land	220	4,950 238.59
	House, Mill St.	1,000	48.20
Preston, Walter	Home, River St.	1,650	79.53
Prevost, Joseph	Home, River St.	1,750	84.35
Previdi, Joseph	Homestead, Hill St.	4,000	192.80
Proulx, Harold	Home, River St.	3,100	149.42
Provencher, Henry	Woodman House, Thompson	3,300	159.06
Potter, Frank	Home, Cottage St.	3,750	180.75
Pryor, Thomas	Permanent Lines, Trans- formers, Substation	38,180	1,840.28
Public Service N. H.	Home, Gordon St.	2,200	
	Block, Main St.	11,000	
Puccetti, Alfred	Stock in Trade	4,000	17,200 829.04
Pelchanz, Rolando	Red House, River St.	1,650	79.53

RESIDENT

NAME	Description and Value of Real and Personal Property	Total Valuation	Amount of Taxes
Plymouth Airport	Field-Calley Farm	1,100	53.02
Plummer, Gordon	House, N. Ashland	600	28.92
Plant, Max & Louise *	Grace Clark House, Leavitt Rd.	4,000	144.60
Read, Lida M. Heirs	Hmstd. Winter St.	3,100	149.42
Renfrew, Nellie	Home, Squam Lake	2,000	96.40
Roby, Edwin M.	Calley Lot, Woodland	500	24.10
Roby, Robert *	Meekin House	2,200	57.84
Robinson, Charles B. & Fred A.	Carr Land 900 Shore Lot 450 3 Cabins 1,800	3,150	151.83
Robinson, Mary P. Heirs	Home, Cottage St.	2,750	132.55
Robinson, Herman *	House, River St.	2,750	132.55
Rose, Robert	Kelley Land, N. Ashland	150	7.23
Ruell, Joseph	Home, Hill St.	1,650	79.53
Russell, Elizabeth, Heirs	House, W. Main St.	1,100	53.02
Ross, Agnes & Frances *	Day House	2,750	84.35
Raymond, Wm. & Rena *	Parkhurst House	1,750	36.15
Raymond, Armand	Lot, North Ashland	250	12.05
Rich, John P., Jr.	Boat	500	24.10
Randall, Dorothea	Homestead	1,350	65.07
Ross, Louis Warren	Witham House, River St.	3,000	144.60
Reasoner, A. E.	Boat	900	43.38
Sanborn, H. C. & Caroline	Cottage, Land, Squam Lake	4,100	197.62
Sanborn, Edgar	Homestead 4,950 Coal Sheds 1,100 Filling Station 6,500 Stock in Trade 1,000	13,550	653.11
Sanborn, Sadie	Coal Shed 250	250	12.05
Sanborn, Florence	Stone Shed, Machinery, Garage & Office 1,800 Homestead 2,800 Stock in Trade 800	5,400	260.28
Sanborn, Melville C.	Sprout Land 50 Homestead 1,500 1 Horse 50	1,600	77.12
Sanborn, Ross P. Heirs	Grey Lot, N. H. Road	225	10.85
Sanborn, Bernard F. *	House, Winter St.	2,750	84.35
Sargent, Amelie Heirs	House, River St.	1,800	86.76
Sargent James *	House, Cottage St.	2,500	72.30
Shaw, Jasper	Sanborn Farm 3,850 1 Cow 100	3,950	190.39
Small, Mary E.	Calley House 1,070 Eastman Field 330	1,400	67.48
Small, Howard	Smith Land 250 Farm 2,100	2,350	113.27
Smith, Adelbert	2 Houses, Collins St.	3,100	149.42
Smith, John R. *	Home, Depot St.	3,300	110.86
Smith, Forest	Home, Mill St.	1,100	53.02
Smith, Everett B.	Huckins Land, N. Ashland 285 Bungalow, Seven Pines 880	1,165	56.15

RESIDENT

NAME	Description and Value of Real and Personal Property	Total Valuation	Amount of Taxes
Smith, James A.	House, Mechanic St. 1,750 Boathouse & Land 4,500 Stock in Trade 2,500	8,750	421.75
Smith, Dorothy & John	Benton House, Owl Brook	1,200	57.84
Smith, Minnie	Home, Hill St.	3,850	185.57
Smith, Mildreth	Home, Winter St.	3,500	168.70
Smith, H. A.	Boat	500	24.10
Stafford, Geo. C. & Son	Filling Station	5,000	241.00
Stairs, Chester	Homestead, River St.	4,000	192.80
Stewart, Leo	House, Back Town Hall	1,800	86.76
St. Arnauld, Lucien	Stock in Trade 79.90 Land & Shed 450 Homestead 3,400	3929	189.42
Stevens, Hattie	Camp	150	7.23
Stevens, Florence	Homestead	1,000	48.20
Stevens, Marion & Philip E.	House 7,150 Land & Boathouse 660 Boat 500	8,310	400.54
Straw, Nancy B. & John C. *	House, Winter St.	3,300	110.86
Socony-Vacuum Oil Co.	Buildings, Winter St. 9,000 Land, Winter St. 1,650 Filling Station 4,500 Tanks 8,000 5 Pumps * 750 Stock in Trade 9,118	33,018	1,591.47
Spaulding, Harry	Homestead 4,950 Land, W. Main St. 550	5,500	265.10
Sturtevant, Wesley *	Angus Gunn House	900	
Speare, Doris	House & Lot, Little Squam 4,500 Land & Cabins 10,000	14,500	698.90
Suffill, Thomas H.	Homestead	2,000	96.40
Squam Lake Boat Livery	Boathouse, Squam River	600	28.92
Swayne, Meda	Home, Depot St.	3,300	159.06
Swayne Goddard	House, E. Main St.	3,300	159.06
Smolski, Marion A.	School House, Owl Brook	600	28.92
Speers, Wallace	Boat	100	4.82
Scott, Shirley *	Garage 550 House & Barn, W. Main 3,300	3,850	137.37
Tagliahue, Nina, Heirs	Farm, Hicks Hill	800	38.56
Tatham, Gladys R.	Homestead 2,650 Smith Lot 550 6 Horses 600	3,800	183.16
Tanguay, Arthur J.	House, Glove St.	250	12.05
Thompson, Elizabeth	House Lot, Carr Ave.	250	12.25
Thomas, Arthur L.	6 Cabins 7,200 House & Garage 4,000	11,200	539.84
Timlin, Adele	Farm, Highland	4,000	192.80
Thompson, Stephen & Doris	Boone Land, Squam Lake	500	24.10
Taylor, Delivan D.	Clough Garage & Land	1,100	53.02
Unsworth, Dr. A. C.	Boat	300	14.46
Vachon, Anthony *	Home, Carr Ave.	2,350	65.07
Valliant, Thomas	Home, River St.	3,000	144.60
Valliant, Irene	Home, River St.	2,750	132.55
Valliant, Albane	Home, River St.	1,750	84.35

RESIDENT			
NAME	Description and Value of Real and Personal Property	Total Valuation	Amount of Taxes
Virtue,, Frank	Home, Depot	3,300	159.06
Valliant, Alphonse*	Homestead & Land	3,400	115.68
Watson, Myron	Cottage & Land, Highland	4,200	202.44
Wescott, Raymond	Calley Farm, N. Ashland	2,750	
	3 Horses	150	
	17 Cows	1,870	
	6 Neat Stock	300	5,070
Weisberg, Max	Homestead, River St.	4,950	244.37
Wheeler, Wm. H.	Perkins House, Winter St.	1,650	238.59
White, James E. & Susan *	Ellis House, Main St.	1,250	79.53
Whitcomb, Roscoe & Margaret	Drug Store, Main St.	7,000	
	Hmstd., Thompson St.	4,950	
	Boat	300	
	Camp Friar Tuck	2,000	
	Stock in Trade	6,500	20,750
White Mt. Power Co.	4 miles Transmission Lines	2,438	1,000.15
Willoughby, Earle B. & E. Pearl	Hmstd., N. Ashland	3,200	243.8
Willoughby, Kyle	Holderness School Land	150	7.23
Whiting, John T.	Boat	500	24.10
Williamson, Maurice & Gladys	House & Land, W. Main	2,000	
	Store, House & Henhouse	3,000	
	Stock in Trade	1,500	6,500
Wallace, Harry A.	2 Storage Tanks	1,400	313.30
Walch, Thomas B.	1 Boat	500	67.48
Wool, Louis P. & Erna	Curtis Place	3,900	24.10
Wardsworth, G. P.	Boat	100	187.98
Woolette's Store	Stock in Trade	22,000	4.82
Willoughby, Earle Jr. *	Lot No. 9 Deane Field	250	22,000
Yeaton, Russell J. & Mary R. *	Hmstd., Mill St.	4,000	1050.40
Young, Lillian M.	Sullivan House, Main St.	3,000	144.60
Young, Homer N. *	Richards Block, Main St.	5,500	
	Home, River St.	1,650	7,150
York, Donald	Charles Eastman Mill Machinery	1,500	344.63
	Stock in Trade	100	1,600
Yeaton, Roscoe & Doris	Woodlot, Seven Pines	60	77.12
			2.89

TIMBER TAX

Ora Chase	\$ 268.08	\$ 26.80
Eastern Lumber Co.	622.31	62.23
Atwood & Forbes	1420.80	142.08
Plymouth Lumber Co.	210.38	21.04
Alfred Morton	288.75	28.88
R. E. Melanson	1089.00	108.90
O. H. Amsdan	19.55	1.96
R. J. Micklon	164.96	16.50

PROPERTY TAX ABATEMENTS

Name	Amount	Reason
Ash, Carroll	\$ 48.20	Veteran
Avery, Annie B.	48.20	Veteran's Widow
Baker, Theron B.	48.20	Veteran
Baker, Harold	48.20	Veteran
Baker, Richard	48.20	Veteran
Berry, Irene	48.20	Veteran's Widow
Berry, Lawrence	48.20	Veteran
Bickford, Archie	36.15	Veteran
Bickford, Edna	144.60	Veteran's Widow
Bickford, Earl	48.20	Veteran
Bilodeau, Leo	48.20	Veteran
Boisvert, Arthur	48.20	Veteran
Breckles, Emma	48.20	Over Assessed
Brown, Howard R.	48.20	Veteran
Brunt, George H.	48.20	Veteran
Bickford, Maurice	48.20	Veteran
Boynton, Richard	48.20	Veteran
Brown, Edward A.	48.20	Veteran
Brown, Phyllis	48.20	Veteran
Calley, Roger H.	48.20	Veteran
Cote, John E.	48.20	Veteran
Crawford, Ernest	48.20	Veteran
Chaisson, Auroi	48.20	Veteran
Crawford, Emma	48.20	Veteran's Widow
Cummings, Arnold	15.01	Veteran
Cote, Vincent	48.20	Veteran
Dion, Lorenzo	48.20	Veteran
Dinger, Charles	48.20	Veteran
Downer, Roger	48.20	Veteran
Downing, Thomas	48.20	Veteran
Eastman, Alice	48.20	Blind
Eastman, Ruth B.	48.20	Veteran
Fields, Laurette	48.20	Veteran
Gingras, Hiram	48.20	Veteran
Garrick, William	48.20	Veteran
Gray, Earl	48.20	Veteran
Guyotte, Albert	48.20	Veteran
Guyotte, Phillip	48.20	Veterans
Gushea, Herbert	48.20	Veteran's Widow
Garneau, Ronald	48.20	Veteran
Hinds Clarence	48.20	Veteran
Hinds, James C.	48.20	Veteran
Hickey, Cedric	33.74	Veteran
Heinstrom, Edward & Theda	96.40	Veteran
Jacques, Rose	48.20	Veteran's Widow
Jordan, Clarence	48.20	Veteran
Kelley, Trueman	48.20	Veteran
Landroche, Maxim R.	48.20	Veteran
Landroche, Alphonse	48.20	Veteran
Lee, Lawrence	48.20	Veteran
Lord, Winfield	48.20	Veteran
Lott, Willis R.	48.20	Veteran
LaBrique, Merrick & Beverly	86.76	Veterans

PROPERTY TAX ABATEMENTS (Cont'd.)

Name	Amount	Reason
MacKay, Richard	48.20	Veteran
McGlone, Roger	48.20	Veteran
Marcroft, Arthur	12.05	Veteran
Marcroft, Roger	48.20	Veteran
Marchi, James	48.20	Veteran
Marcroft, Samuel, Jr.	12.05	Veteran
Merrill, Richard B.	48.20	Veteran
Micklon, Raymond	48.20	Veteran
Mills, Floyd, Sr.	48.20	Veteran
Minnon, Noie	48.20	Veteran
Mitchell, Eugene	48.20	Veteran
Morrill, Edward	48.20	Veteran
Maine, Norman P.	48.20	Veteran
McAllister, Corey	48.20	Veteran
MacKay, Malcolm	48.20	Veteran
MacKay, Walter	14.46	Veteran
Mills, Floyd, Jr.	48.20	Veteran
Ober, George & Son	96.40	Veterans
Page, Albert	9.64	Veteran
Pepin, Wilfred	48.20	Veteran
Plante, Max	48.20	Veteran
Roby, Robert	48.20	Veteran
Ross, Agnes	48.20	Veteran
Raymond, William	48.20	Veteran
Sanborn, Bernard	48.20	Veteran
Sargent, James	48.20	Veteran
Smith, John	48.20	Veteran
Straw, John	48.20	Veteran
Sturtevant, Wesley	43.38	Veteran
Scott, Shirley	48.20	Veteran
Vachon, Anthony	48.20	Veteran
Vaillant, Alphonse	48.20	Veteran
White, James	48.20	Veteran
Willoughby, Earl, Jr.	12.05	Veteran
Yeaton, Russell	48.20	Veteran

If You Want Information on:	Call	At
Ambulance	Telephone Operator	
Assessments	Selectmen	
Auditorium—School	School Dept.	186-3
Bills and Accounts	Manager's Office	180-2
Birth Certificates	Town Clerk	185-2
Burial Permits	Town Clerk	185-2
Burials	Cemetery Trustees	
Cemetery Lots	Cemetery Trustees	
Death Certificates	Town Clerk	185-2
Dog Licenses	Town Clerk	185-2
Drains—Street	Manager's Office	180-2
Drivers' Permits	Town Clerk	185-2
Elections	Town Clerk	185-2
Fire	Telephone Operator or use nearest Box	
Health	District Nurse	146
	or Health Officer	189
Library	Librarians	
Marriage Licenses	Town Clerk	185-2
Ordinances	Town Clerk	185-2
	or Manager's Office	180-2
Police	Chief	50
Recreation	Booster Club	
Schools	Principal or School Dept.	186-3
Signs	Manager's Office	180-2
	or Police Chief	50
Sidewalks	Manager's Office	180-2
Streets	Manager's Office	180-2
Street Lights	Electric Supt,	98-12
	or Manager's Office	180-2
Tax Collections	Manager's Office	180-2
Trees	Manager's Office	180-2
Voting	Town Clerk	185-2
Water Bills	Manager's Office	180-2
Water Repairs	Manager's Office	180-2
	Water Supt.	192-12